Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2004

Volume I

Summary Report and Financial Statements

Canada

105-00449/

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To Her Excellency

The Right Honourable Adrienne Clarkson,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2004.

All of which is respectfully submitted.

Reginald B. Alcock,
President of the Treasury Board

Ottawa, September 24, 2004

To The Honourable Reginald B. Alcock,
President of the Treasury Board

Sir:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2004, to be laid by you before the House of Commons.

Respectfully submitted,

Scott Brison

Scott Brison,
Receiver General for Canada

Ottawa, September 24, 2004

To The Honourable Scott Brison,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2004.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a discussion and analysis of the financial statements and a ten-year summary of the Government's financial transactions; analyses of revenues and expenses, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry.

Volume III—Additional information and analyses.

The audited financial statements contained in Volume I are for the year ended March 31, 2004.

Respectfully submitted,

I D Marshall

I. David Marshall,
Deputy Receiver General for Canada

Ottawa, September 24, 2004

VOLUME I

2003-2004

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial statements dicussion and a ten-year analysis of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada;

SECTION 3: review of revenues, expenses and accumulated deficit;

SECTION 4: analysis of consolidated accounts;

SECTION 5: analysis of accounts payable and accrued liabilities;

SECTION 6: analysis of interest-bearing debt;

SECTION 7: analysis of cash and accounts receivable;

SECTION 8: analysis of foreign exchange accounts;

SECTION 9: analysis of loans, investments and advances;

SECTION 10: analysis of non-financial assets; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II presents the financial operations of the Government, segregated by ministry.

Volume III presents additional information and analyses.

SECTION 1

2003-2004

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

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NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the ***Annual Financial Report*** prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The ***Annual Financial Report*** is available on the Internet at http://www.fin.gc.ca/. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

This section, together with other sections in this volume and Volumes II and III of the *Public Accounts of Canada*, provide detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the 2004 *Annual Financial Report of the Government of Canada* published by the Minister of Finance.

This discussion and analysis of the financial statements has been prepared under the joint direction of the President of the Treasury Board, the Minister of Finance and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements, however, rests with the entire government.

Much of the discussion and analysis in this section compares the Government's financial results to gross domestic product (GDP). (A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.)

GDP is the total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. It is also referred to as Canada's annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. For example, GDP would not include the wheat used to make bread, but would include the bread itself.

GDP is calculated by Statistics Canada in accordance with international standards and is updated annually. It is calculated on a quarterly basis. For the purposes of this section, the official calendar year number is used.

Comparisons to GDP are generally accepted as appropriate indicators of the trends in the Government's financial performance.

Highlights

- A surplus of $9.1 billion was achieved in 2003-2004. This marks the seventh consecutive year the Government has recorded a surplus.
- As a result, the accumulated deficit stood at $501.5 billion, a decline of $61.4 billion from its peak of $562.9 billion in 1996-1997. The accumulated deficit-to-GDP ratio, as of March 31, 2004, was 41.1 percent – a decline of 27.3 percentage points from its peak of 68.4 percent in 1995-1996.
- Net debt has been reduced by $52.7 billion over the last seven years. As a result, the Government's net debt at the end of 2003-2004 was $556.3 billion, or 45.6 percent of GDP.
- Interest-bearing debt – the debt issued on credit markets and debt related to pension and other liabilities – increased by $0.4 billion in 2003-2004. Since 1996-1997, it has fallen by $13.9 billion.
- The revenue-to-GDP ratio fell to 16.3 percent in 2003-2004, down 1.6 percentage points from 1999-2000. This decline reflects, in part, the impact of the tax reductions announced in the February 2000 budget and October 2000 *Economic Statement and Budget Update*.
- Program spending increased 5.3 percent in 2003-2004. The program spending-to-GDP ratio remained unchanged at 12.6 percent in 2003-2004.
- Public debt charges as a percentage of revenues were 18.0 percent in 2003-2004, down from the peak of 35.2 percent in 1995-1996. This is the lowest the ratio has been since the late 1970s.

Analysis

Budget-to-actual comparison

As noted in budget documents, the Government's revenues and expenses are sensitive to changes in economic assumptions – particularly to changes in real economic growth, inflation and interest rates. To ensure that such developments do not adversely affect the Government's balanced budget targets, it follows a prudent approach to budget planning – including the use of private sector economic forecasts, regular consultations with a private sector economic advisory group, and the inclusion in the fiscal projections of an annual Contingency Reserve, as well as extra economic prudence. If the Contingency Reserve is not needed, it is used to reduce the accumulated deficit.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes on a regular basis sensitivity impacts on the surplus. These show, for example, that

- A 1-percent decrease in real GDP growth for one year would lower the surplus by about $2.5 billion annually.
- A 1-percent reduction in inflation in the first year would lower the surplus by about $1.4 billion annually.
- A sustained 100-basis-point decline in all interest rates would improve the surplus by $1.1 billion in the first year.

Budget 2003 forecast the 2003-2004 surplus at $4 billion which was allocated to the Contingency Reserve and extra economic prudence. The November 3, *2003 Economic and Fiscal Update* lowered the forecast surplus to $3.5 billion and Budget 2004 forecast the surplus to be $1.9 billion. The final outcome for 2003-2004 was a surplus of $9.1 billion.

The original budget for the 2003-2004 fiscal year was presented on a net basis. Note 2 iv to the financial statements in Section 2 of this volume describe the adjustments that have been made to Budget 2003 to convert it to the gross basis of accounting used in these Public Accounts. After making these adjustments, the comparison of actual results for 2004 to the budget - at a high level - is as follows:

	2004		
	Budget	Actual	Difference
	(in millions of dollars)		
Income tax revenues	122,100	123,530	1,430
Other taxes and duties	43,100	41,365	-1,735
Employment insurance premiums	17,600	17,546	-54
Other revenues	14,500	16,106	1,606
Total revenues	197,300	198,547	1,247
Transfer payments	103,600	102,378	-1,222
Other program expenses	52,100	51,317	-783
Public debt charges	37,600	35,769	-1,831
Total expenses	193,300	189,464	-3,836
Annual surplus	4,000	9,083	5,083

The 2003-2004 surplus is $5.1 billion higher than that expected in Budget 2003. This improvement is attributable to $1.2 billion in higher than expected revenues, $1.2 billion in lower transfer payments, $0.8 billion in lower other program expenses and $1.8 billion in lower public debt charges.

Revenues were $1.2 billion higher than estimated in Budget 2003. Higher-than-expected income tax revenues and other revenues were partially offset by lower excise taxes and duties.

The lower transfer payments are a result of lower than expected transfers to other levels of government ($1.6 billion). A slower than expected economic recovery in Ontario reduced fiscal disparities across provinces and therefore reduced Equalization entitlements. Employment insurance (EI) benefits were $600 million lower than expected, as the number of beneficiaries fell and as average benefit duration shortened over the period. Offsetting these gains, other transfer payments were $1.0 billion higher, reflecting new policy measures taken since Budget 2003, including the Government's response to Severe Acute Respiratory Syndrome (SARS) and Bovine Spongiform Encephalopathy (BSE) as well as fiscal measures outlined in Budget 2004.

Other program expenses were somewhat lower due to a higher than expected lapse in program spending and lower expenses in Crown corporations. Offsetting these gains was higher than expected defence spending primarily as a result of new mission costs.

Public debt charges are significantly lower than expected since Budget 2003. This was primarily attributable to a decline in the average effective interest rate on interest-bearing debt, reflecting declines in short-term interest rates during 2003-2004.

Comparison to 2002-2003

Actual results for 2004 compared to 2003 are shown in the following table:

	Actual		
	2004	2003	Difference
	(in millions of dollars)		
Income tax revenues	123,530	115,043	8,487
Other taxes and duties	41,365	41,357	8
Employment insurance premiums	17,546	17,870	-324
Other revenues	16,106	15,962	144
Total revenues	198,547	190,232	8,315
Transfer payments	102,378	98,643	3,735
Other program expenses	51,317	47,350	3,967
Public debt charges	35,769	37,270	-1,501
Total expenses	189,464	183,263	6,201
Annual surplus	9,083	6,969	2,114

Income tax revenues were $8.5 billion higher than in 2002-2003. Personal income tax revenues were $3.4 billion higher, while corporate income tax revenues increased by $5.2 billion and other income tax revenues decreased $0.1 billion. Personal income tax revenues increased broadly in line with the 3.0 percent growth in personal income. The increase in corporate income tax revenues was largely due to strong profitability in the financial sector in 2003.

EI premiums were $0.3 billion lower than in 2002-2003 due to reductions in the EI premium rate in both the 2003 and 2004 calendar years, which more than offset the increase in EI revenues due to higher employment and wages and salaries.

Total expenses for 2003-2004 were $6.2 billion higher than last year, net of the $1.5 billion decrease in public debt charges. Public debt charges were lower than their 2002-2003 levels as a result of declining interest rates.

Transfer payments increased by $3.7 billion. Major transfers to persons, consisting of elderly and EI benefits, were up $1.8 billion due to a rise in the number of beneficiaries and an increase in average weekly benefits. Other transfers increased by $3.2 billion reflecting increased assistance to combat SARS and BSE, and the impact of other previous budget measures. Transfers to other levels of government offset some of the gains in this category, falling $1.3 billion. Slower economic growth in Ontario reduced fiscal disparities across provinces and therefore reduced Equalization entitlements.

Other program expenses increased by $4.0 billion. These increases were primarily due to the impact of increased operating costs as well as policy initiatives announced in previous budgets.

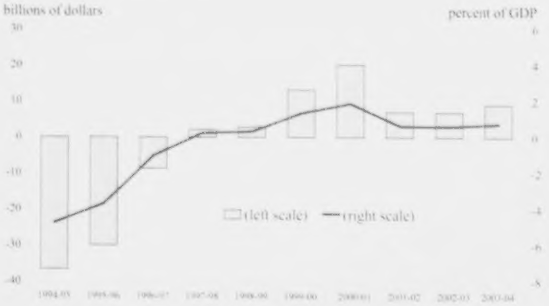
Significant trends

The Surplus/Deficit

The 2003-2004 surplus of $9.1 billion marks the seventh consecutive year in which the Government has recorded a surplus. Canada stands out as the only Group of Seven (G-7) country at the total government level in surplus in calendar year 2003, according to the Organization for Economic Co-operation and Development (OECD). The OECD also expects that Canada will be the only G-7 country to record a surplus in calendar year 2004.

The following graph illustrates the Government's surplus/deficit performance during the past 10 years.

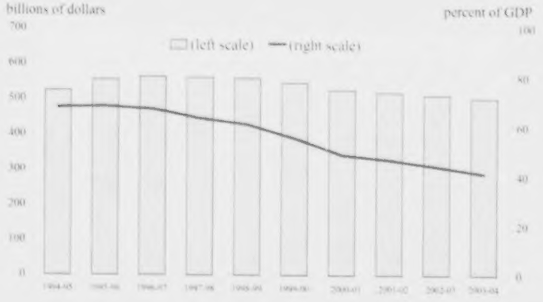
Annual Surplus/Deficit



Accumulated Deficit

The accumulated deficit is the net accumulation of the annual surpluses and deficits since Confederation. It is also the difference between the Government's total liabilities and its assets – both *financial* and *non-financial*. Given seven years of consecutive surpluses, the accumulated deficit has been on a downward track over the past seven years, as shown in the following graph:

Accumulated Deficit

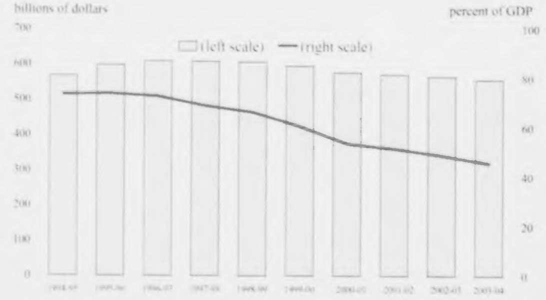


Net Debt

The Government's net debt – its total liabilities less *financial* assets – declined to $556.3 billion from its peak of $609.0 billion in 1996-1997. As a share of GDP, net debt dropped to 45.6 percent in 2003-2004, down 28.3 percentage points from the peak of 73.9 percent in 1995-1996.

This ratio measures debt relative to the ability of the Government and the country's taxpayers to finance it. Total liabilities are only reduced by *financial* assets as *non-financial* assets could not normally be converted to cash to pay off the debt, without disrupting government operations. This is the eighth consecutive year in which the net debt-to-GDP ratio has declined.

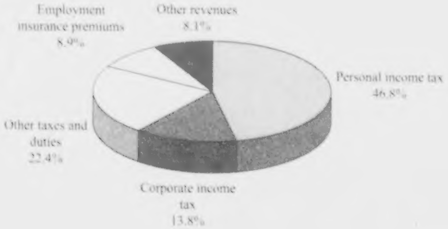
Net Debt



Revenues

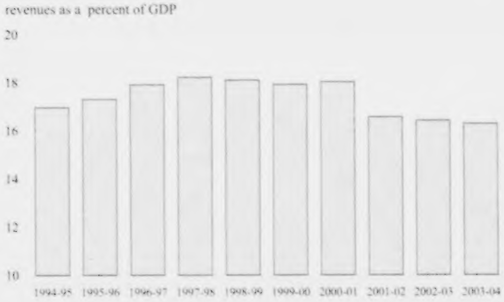
The Government's sources of revenue are as follows:

Composition of Revenues for 2003-2004



The revenue ratio shows the extent to which the Government is taking income out of the economy, both through taxation and user charges. The Government's revenue ratio for 2003-2004 at 16.3 percent, as shown in the following graph, is at its lowest level since 1997-1998 when it was 18.2 percent. This means that the Government is taking a much lower percentage of income from the Canadian economy.

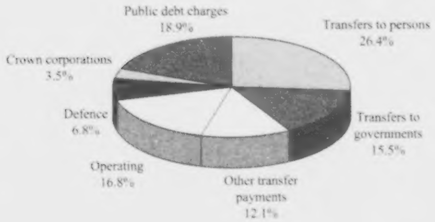
Revenue Ratio



Expenses

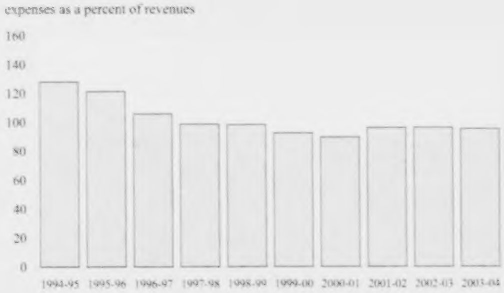
The composition of government expenses is as follows:

Composition of Expenses for 2003-2004



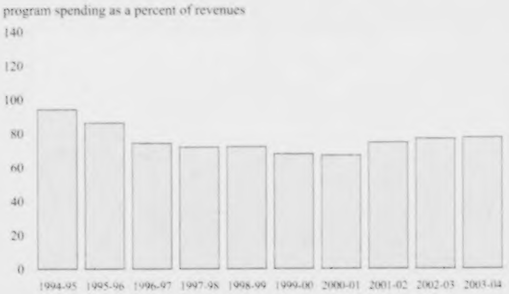
The expense ratio shows total government expenses as a percentage of revenues. An expense ratio less than 100 means that revenues exceed expenses, resulting in a surplus. At 95.4 percent, the expense ratio in 2003-2004 is down from the 128.0 percent recorded in 1994-1995.

Expense Ratio



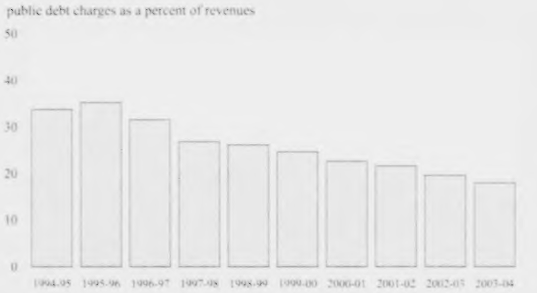
Included in total government expenses is interest on the public debt, which is required to meet the Government's ongoing financing costs on its debt. Generally speaking, the Government has more discretion for the remaining program expenses. Program expenses – total government expenses less interest on the public debt – amounted to 77.4 percent of revenues in 2003-2004.

Program Share



The interest ratio shows public debt charges as a percentage of revenues. It declined from 19.6 percent in 2002-2003 to 18.0 percent in 2003-2004. This ratio means that, in 2003-2004, the Government spent 18 cents of every revenue dollar on interest on the public debt. This is down from the peak of 35 cents in 1995-1996 and is the lowest this ratio has been since the late 1970s. This is money that is required to meet the Government's ongoing financing costs on its debt. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

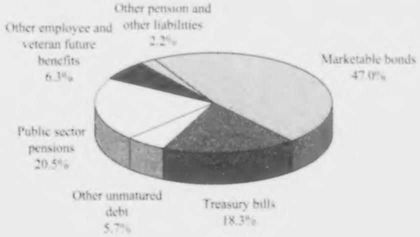
The Interest Ratio



Interest-Bearing Debt

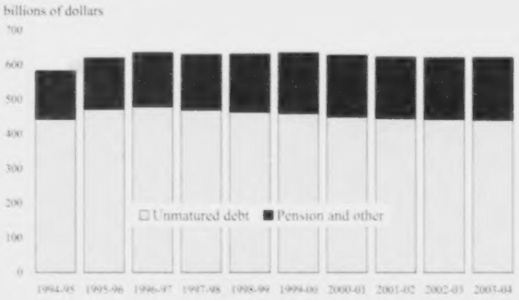
Interest-bearing debt includes unmatured, or market, debt and pension and other liabilities.

Interest-Bearing Debt by Category for 2003-2004



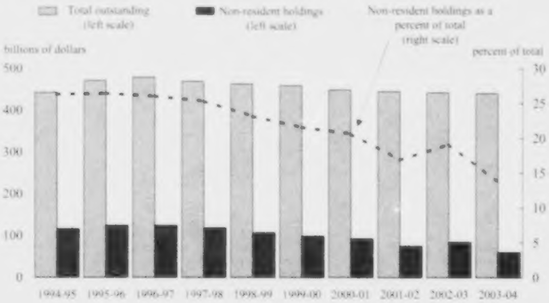
At March 31, 2004, interest-bearing debt amounted to $621.1 billion, up $0.4 billion from the level a year earlier. The Government's strategy for market debt is published in *Debt Management Strategy 2004-2005*; annual reports of most pension plans are tabled separately in Parliament.

Interest-Bearing Debt



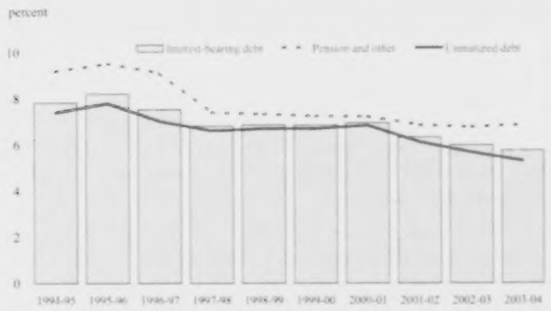
Foreign holdings of the Government's outstanding market debt are estimated at $60.0 billion at the end of March 2004. This represents 13.6 percent of the Government's total market debt.

Foreign Holdings of Government of Canada Market Debt



The average effective interest rate on the Government's interest-bearing debt was 5.8 percent in 2003-2004; it was 5.3 percent on market debt and 6.8 percent on pension and other liabilities.

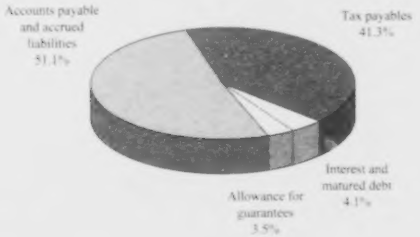
Average Effective Interest Rate on Interest-Bearing Debt



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include the following:

Accounts Payable and Accrued Liabilities by Category for 2003-2004

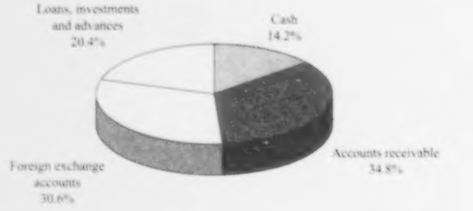


At March 31, 2004, these liabilities amounted to $80 billion, up slightly from the level a year earlier.

Financial Assets

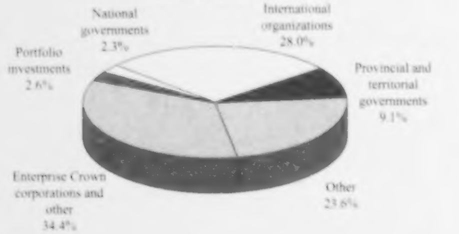
Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, and amounts owing for taxes and government services provided. Also included are the Government's foreign exchange reserves and its loans and advances to, or investments in, its enterprise Crown corporations, other governments and other individuals and organizations.

Financial Assets for 2003-2004



The Government's foreign exchange reserves include foreign currency deposits and investments in gold and subscriptions in the International Monetary Fund. The Government's other loans, investments and advances are as follows:

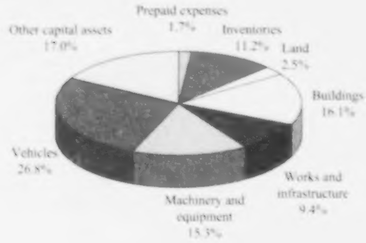
Loans, Investments and Advances by Category for 2003-2004



Non-Financial Assets

Non-financial assets include the net book value of the Government's capital assets. Capital assets include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

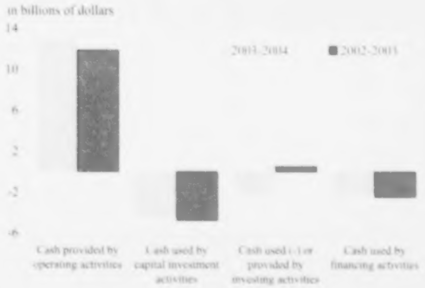
Non-Financial Assets for 2003-2004



Cash Flow

The Government's operating activities generate a significant source of cash, after adjusting for non-cash revenues and expenses. In addition, cash is received from loan and receivable repayments, and is used to pay off debt and acquire capital assets. The following are the cash flows of the Government:

Cash Flow



Risks and uncertainties

As noted in Budget 2004 there are both upside and downside risks to the Canadian outlook. There is an unusual degree of uncertainty regarding the impact of a stronger dollar on the economy given the size and rapidity of the appreciation over the last year.

The U.S. recovery also poses upside and downside risks to the Canadian outlook. On the downside, the most significant risk is continued labour market weakness in the U.S. Despite modest gains in payroll employment in recent months, the U.S. employment recovery so far has been the slowest of all cycles over the past 60 years. Without greater job creation, household spending might slow, which could dampen the momentum from fiscal stimulus and affect consumer confidence.

However, on the upside, the recent strength in U.S. productivity growth is supporting incomes and translating into stronger corporate profits. Improved corporate balance sheets, together with low interest rates and improved business confidence, bode well for investment and hiring in the coming months.

In the medium term, the main risk is the growing U.S. budget deficit, which could put upward pressure on interest rates, crowd out investment and dampen growth if not corrected. This would in turn negatively affect the Canadian outlook.

Overall, with Canada's strong monetary and fiscal fundamentals, the Canadian economy is well positioned to deal with these risks.

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a ten years comparative summary of the Government's financial transactions based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT

(in millions of dollars)

	Year ended March 31									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Revenues—										
Tax revenues—										
Income tax—										
Personal	60,648	64,049	67,796	74,949	77,894	85,070	92,662	86,972	89,530	92,957
Corporate	10,969	15,372	16,235	21,179	21,213	22,115	28,293	24,242	22,222	27,431
Other income tax revenues	1,700	1,882	2,671	1,999	2,208	2,646	2,982	2,925	3,291	3,142
	73,317	*81,303*	*86,702*	*98,127*	*101,315*	*109,831*	*123,937*	*114,139*	*115,043*	*123,530*
Other taxes and duties—										
Goods and services tax	17,062	16,880	18,159	19,717	20,936	23,121	24,759	25,292	28,248	28,286
Energy taxes	3,824	4,404	4,467	4,638	4,716	4,757	4,792	4,848	4,935	4,952
Customs import duties	3,575	2,969	2,676	2,766	2,359	2,105	2,784	3,040	3,278	2,887
Other excise taxes and duties	2,996	2,998	3,902	4,025	3,706	3,315	3,434	3,953	4,896	5,240
	27,457	*27,251*	*29,204*	*31,146*	*31,717*	*33,298*	*35,769*	*37,133*	*41,357*	*41,365*
Total tax revenues	**100,774**	**108,554**	**115,906**	**129,273**	**133,032**	**143,129**	**159,706**	**151,272**	**156,400**	**164,895**
Employment insurance premiums	**18,293**	**19,089**	**19,949**	**19,242**	**19,064**	**18,628**	**18,655**	**17,637**	**17,870**	**17,546**
Other revenues—										
Crown corporation revenues	3,593	5,830	4,000	4,369	4,497	4,700	5,460	4,754	5,305	5,920
Other program revenues	6,288	5,605	8,609	6,428	7,180	7,525	7,620	7,560	7,278	8,096
Foreign exchange revenues	1,843	1,179	1,456	1,542	1,851	2,085	2,679	2,453	3,379	2,090
Total other revenues	**11,724**	**12,614**	**14,065**	**12,339**	**13,528**	**14,310**	**15,759**	**14,767**	**15,962**	**16,106**
Total revenues	**130,791**	**140,257**	**149,920**	**160,854**	**165,624**	**176,067**	**194,120**	**183,676**	**190,232**	**198,547**
Expenses—										
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	20,143	20,430	21,207	21,758	22,285	22,856	23,668	24,641	25,692	26,902
Other levels of government—										
Canada health and social transfer [1]			14,911	12,421	16,018	14,891	13,500	17,300	21,100	22,341
Fiscal arrangements	8,870	9,405	9,418	10,000	11,645	10,721	12,467	11,603	10,879	9,409
Canada Assistance Plan	7,266	7,191	105	24	8	56				
Education support	2,486	2,365	-41	5						
Alternative payments for standing programs			-2,014	-2,108	-2,150	-2,425	-2,460	-2,662	-2,321	-2,700
Other	7,691	7,115	-217	162	2		1,217	375	987	342
Total other levels of government	26,313	26,076	22,162	20,504	25,523	23,243	24,724	26,616	30,645	29,392
Employment insurance benefits	14,815	13,476	12,380	11,842	11,884	11,301	11,444	13,726	14,496	15,058
Canada child tax benefits	5,322	5,215	5,239	5,352	5,715	6,000	6,783	7,471	7,823	8,062
Other transfer payments	18,450	16,638	16,011	21,053	17,379	17,984	21,075	18,321	19,987	22,964
Total transfer payments	85,043	81,835	76,999	80,509	82,786	81,384	87,694	90,775	98,643	102,378
Other program expenses—										
Crown corporation expenses	5,196	9,552	5,204	4,441	5,790	5,246	5,402	6,085	6,551	6,566
National Defence	10,580	9,817	8,807	9,087	9,308	10,113	9,744	10,443	11,803	12,869
All other departments and agencies	22,419	19,652	20,317	21,565	21,590	22,795	27,226	29,703	28,996	31,882
Total other program expenses	38,195	39,021	34,328	35,093	36,688	38,154	42,372	46,231	47,350	51,317
Total program expenses	123,238	120,856	111,327	115,602	119,474	119,538	130,066	137,006	145,993	153,695
Public debt charges	44,185	49,407	47,281	43,120	43,303	43,384	43,892	39,651	37,270	35,769
Total expenses	**167,423**	**170,263**	**158,608**	**158,722**	**162,777**	**162,922**	**173,958**	**176,657**	**183,263**	**189,464**
Annual surplus or deficit (-)	**-36,632**	**-30,006**	**-8,688**	**2,132**	**2,847**	**13,145**	**20,162**	**7,019**	**6,969**	**9,083**
Accumulated deficit, beginning of year	487,524	524,156	554,162	562,850	560,718	557,871	544,726	524,564	517,545	510,576
Accumulated deficit, end of year	**524,156**	**554,162**	**562,850**	**560,718**	**557,871**	**544,726**	**524,564**	**517,545**	**510,576**	**501,493**

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(1) This transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 1.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION

(in millions of dollars)

	As at March 31 [1]									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Accounts payable and accrued liabilities	32,815	34,448	33,607	39,025	40,957	38,980	41,094	35,343	37,784	40,831
Tax payables	22,912	24,046	25,076	27,579	28,843	29,809	33,030	34,284	33,549	33,040
Interest and matured debt	4,831	7,403	10,402	10,419	9,791	8,353	9,107	7,807	4,302	3,323
Allowance for guarantees	5,540	5,440	5,253	4,188	4,090	3,920	3,951	4,076	3,802	2,770
Total accounts payable and accrued liabilities	***66,098***	***71,337***	***74,338***	***81,211***	***83,681***	***81,062***	***87,182***	***81,510***	***79,437***	***79,964***
INTEREST- BEARING DEBT—										
Unmatured debt	***442,836***	***471,432***	***478,787***	***469,215***	***463,041***	***459,007***	***448,994***	***444,890***	***442,416***	***440,231***
Pension and other liabilities—										
Public sector pensions	101,033	107,882	114,205	117,457	122,407	128,346	129,185	126,921	125,708	127,560
Other employee and veteran future benefits	31,331	32,427	33,396	34,152	35,135	35,714	37,668	38,280	38,844	39,367
Due to Canada Pension Plan	3,406	3,636	3,718	4,205	5,427	6,217	6,391	6,770	7,093	7,483
Other liabilities	4,029	4,549	4,959	5,060	5,222	5,474	5,729	5,971	6,642	6,488
	139,799	*148,494*	*156,278*	*160,874*	*168,191*	*175,751*	*178,973*	*177,942*	*178,287*	*180,898*
Total interest-bearing debt	***582,635***	***619,926***	***635,065***	***630,089***	***631,232***	***634,758***	***627,967***	***622,832***	***620,703***	***621,129***
TOTAL LIABILITIES	**648,733**	**691,263**	**709,403**	**711,300**	**714,913**	**715,820**	**715,149**	**704,342**	**700,140**	**701,093**
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE—										
Cash	1,383	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546
Tax receivables	36,769	38,610	39,383	40,679	41,838	43,321	48,572	45,605	43,597	47,953
Other accounts receivable	3,382	4,923	3,213	2,832	3,348	3,179	2,629	2,868	2,543	2,422
Total cash and accounts receivable	***41,534***	***52,577***	***52,771***	***55,202***	***55,879***	***61,011***	***67,002***	***59,833***	***62,626***	***70,921***
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	14,356	18,908	26,726	28,198	31,855	38,630	47,845	48,667	44,849	41,247
International Monetary Fund—Subscriptions	9,433	8,580	8,295	8,194	13,048	12,390	12,814	12,821	12,942	12,185
Less: International Monetary Fund—Notes payable and special drawing rights allocations	9,439	8,434	8,208	7,424	10,235	9,526	10,389	9,442	8,841	9,119
Total net foreign exchange accounts	***14,350***	***19,054***	***26,813***	***28,968***	***34,668***	***41,494***	***50,270***	***52,046***	***48,950***	***44,313***
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	19,085	15,546	15,212	14,697	13,089	13,369	14,176	13,688	14,555	16,232
National governments including developing countries and international organizations	12,687	13,092	13,374	13,712	14,750	14,231	14,998	15,272	14,793	14,293
Other loans, investments and advances	8,367	5,652	5,839	6,021	6,053	6,103	8,335	9,574	11,650	16,609
	40,139	*34,290*	*34,425*	*34,430*	*33,892*	*33,703*	*37,509*	*38,534*	*40,998*	*47,134*
Less: allowance for valuation	14,784	13,266	13,571	15,253	16,119	15,343	15,937	16,978	17,250	17,586
Total loans, investments and advances	***25,355***	***21,024***	***20,854***	***19,177***	***17,773***	***18,360***	***21,572***	***21,556***	***23,748***	***29,548***
TOTAL FINANCIAL ASSETS	**81,239**	**92,655**	**100,438**	**103,347**	**108,320**	**120,865**	**138,844**	**133,435**	**135,324**	**144,782**
NET DEBT	***567,494***	***598,608***	***608,965***	***607,953***	***606,593***	***594,955***	***576,305***	***570,907***	***564,816***	***556,311***
NON-FINANCIAL ASSETS										
Tangible capital assets	36,891	37,763	39,253	40,174	41,500	42,854	44,214	45,724	47,034	47,745
Inventories	5,577	5,803	5,972	6,160	6,310	6,451	6,591	6,438	6,113	6,134
Prepaid expenses	870	880	890	901	912	924	936	1,200	1,093	939
TOTAL NON-FINANCIAL ASSETS	**43,338**	**44,446**	**46,115**	**47,235**	**48,722**	**50,229**	**51,741**	**53,362**	**54,240**	**54,818**
ACCUMULATED DEFICIT	**524,156**	**554,162**	**562,850**	**560,718**	**557,871**	**544,726**	**524,564**	**517,545**	**510,576**	**501,493**

[1] Certain comparative figures have been reclassified to conform to the current year's presentation.

TABLE 1.3

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT

(in millions of dollars)

	Year ended March 31 [1]									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Net debt, beginning of year	**527,918**	**567,494**	**598,608**	**608,965**	**607,953**	**606,593**	**594,955**	**576,305**	**570,907**	**564,816**
Change in net debt during the year—										
Annual surplus (-) or deficit	36,632	30,006	8,688	-2,132	-2,847	-13,145	-20,162	-7,019	-6,969	-9,083
Changes due to tangible capital assets—										
Acquisition of tangible capital assets	5,068	3,269	3,970	3,425	3,818	3,851	3,880	4,485	5,051	4,535
Amortization of tangible capital assets	-2,089	-2,195	-2,277	-2,320	-2,312	-2,290	-2,312	-2,583	-3,341	-3,502
Proceeds from disposal of tangible capital assets	-85	-73	-1,575	-82	-95	-46	-111	-56	-288	-91
Loss (-) or gain on disposal of tangible capital assets	-138	-129	1,372	-102	-85	-161	-97	-336	-112	-231
Total	*2,756*	*872*	*1,490*	*921*	*1,326*	*1,354*	*1,360*	*1,510*	*1,310*	*711*
Changes due to inventories	179	226	169	188	150	141	140	-153	-325	21
Changes due to prepaid expenses	9	10	10	11	11	12	12	264	-107	-154
Net decrease (-) or increase in net debt	**39,576**	**31,114**	**10,357**	**-1,012**	**-1,360**	**-11,638**	**-18,650**	**-5,398**	**-6,091**	**-8,505**
Net debt, end of year	**567,494**	**598,608**	**608,965**	**607,953**	**606,593**	**594,955**	**576,305**	**570,907**	**564,816**	**556,311**

[1] Certain comparative figures have been reclassified to conform to the current year's presentation.

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31[1]									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Operating activities—										
Annual surplus or deficit (-)	**-36,632**	**-30,006**	**-8,688**	**2,132**	**2,847**	**13,145**	**20,162**	**7,019**	**6,969**	**9,083**
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-1,928	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962	-3,711
Amortization of tangible capital assets	2,089	2,195	2,277	2,320	2,312	2,290	2,312	2,583	3,341	3,502
Loss or gain (-) on disposal of tangible capital assets	138	129	-1,372	102	85	161	97	336	112	231
Changes in inventories and prepaid expenses	-188	-236	-179	-199	-161	-153	-152	-111	432	133
Changes in pension and other liabilities	8,449	8,695	7,784	4,596	7,317	7,560	3,222	-1,031	346	2,611
Changes in foreign exchange accounts	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096	4,637
Net change in other accounts	4,147	240	3,932	7,070	1,355	-5,078	1,092	-1,905	532	-3,372
Cash provided or used (-) by operating activities	**-25,350**	**-25,560**	**-5,863**	**11,585**	**5,548**	**8,537**	**14,683**	**2,633**	**11,866**	**13,114**
Capital investment activities—										
Acquisitions of tangible capital assets	-5,068	-3,269	-3,970	-3,425	-3,818	-3,851	-3,880	-4,485	-5,051	-4,535
Proceeds from disposal of tangible capital assets	85	73	1,575	82	95	46	111	56	288	91
Cash provided or used (-) by capital investment activities	**-4,983**	**-3,196**	**-2,395**	**-3,343**	**-3,723**	**-3,805**	**-3,769**	**-4,429**	**-4,763**	**-4,444**
Investing activities—										
Enterprise Crown corporations and other government business enterprise net repayments	2,653	5,412	2,192	2,796	4,115	2,282	2,467	2,971	2,095	2,034
Other loans, investments and advances issued	-4,250	-3,538	-2,676	-4,434	-3,621	-2,659	-5,037	-5,453	-6,216	-9,366
Other loans, investments and advances repayments	4,129	5,947	2,518	4,484	2,857	3,497	2,959	3,941	4,619	4,907
Cash provided or used (-) by investing activities	**2,532**	**7,821**	**2,034**	**2,846**	**3,351**	**3,120**	**389**	**1,459**	**498**	**-2,425**
Total cash generated or required (-) before financing activities	**-27,801**	**-20,935**	**-6,224**	**11,088**	**5,176**	**7,852**	**11,303**	**-337**	**7,601**	**6,245**
Financing activities—										
Canadian currency borrowings issued	451,468	448,521	379,055	283,297	245,934	267,810	225,243	257,953	309,189	336,148
Canadian currency borrowings repayments	-429,972	-419,813	-377,907	-297,036	-260,925	-268,432	-235,825	-255,931	-305,773	-337,734
Foreign currencies borrowings issued	43,796	27,839	36,806	42,586	51,859	33,418	34,176	23,412	17,297	14,227
Foreign currencies borrowings repayments	-37,543	-27,951	-30,599	-38,419	-43,042	-36,830	-33,607	-29,538	-23,188	-14,826
Cash provided or used (-) by financing activities	**27,749**	**28,596**	**7,355**	**-9,572**	**-6,174**	**-4,034**	**-10,013**	**-4,104**	**-2,475**	**-2,185**
Net increase or decrease (-) in cash	**-52**	**7,661**	**1,131**	**1,516**	**-998**	**3,818**	**1,290**	**-4,441**	**5,126**	**4,060**
Cash at beginning of year	**1,435**	**1,383**	**9,044**	**10,175**	**11,691**	**10,693**	**14,511**	**15,801**	**11,360**	**16,486**
Cash at end of year	**1,383**	**9,044**	**10,175**	**11,691**	**10,693**	**14,511**	**15,801**	**11,360**	**16,486**	**20,546**

(1) Certain comparative figures have been reclassified to conform to the current year's presentation.

TABLE 1.5

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS

(in millions of dollars)

	Year ended March 31									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Loans, investments and advances—										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Deposit Insurance Corporation	991	533	772	460	395					
Canada Mortgage and Housing Corporation	240	571	325	230	410	223	224	226	218	219
Farm Credit Canada	-35	214	-197	630	836	236	226	578		
Other	21	80	25	24	60	58	-38		63	-28
	1,217	*1,398*	*925*	*1,344*	*1,701*	*517*	*412*	*804*	*281*	*191*
Investments—										
Share of annual profit	-1,928	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962	-3,711
Dividends	1,587	1,857	1,371	1,555	2,566	1,792	1,990	2,078	1,881	1,907
Capital	-151	2,157	-104	-103	-152	-27	65	89	-67	-64
	-492	*2,141*	*-591*	*-829*	*-93*	*-797*	*-1,219*	*-315*	*-1,148*	*-1,868*
Total	725	3,539	334	515	1,608	-280	-807	489	-867	-1,677
Other loans, investments and advances—										
Portfolio investments		3,074		59		1				
National governments including developing countries	152	61	147	215	-477	198	2	219	684	574
International organizations	1,027	296	325	3,767	143	-237	313	453	327	-74
Provincial and territorial governments	235	167	155	-407	-162	-738	-963	385	-139	-2,459
Other	492	-526	-342	-138	-74	317	-1,269	-1,624	-1,827	-2,500
	1,906	*3,072*	*285*	*3,496*	*-570*	*-459*	*-1,917*	*-567*	*-955*	*-4,459*
Total loans, investments and advances	2,631	6,611	619	4,011	1,038	-739	-2,724	-78	-1,822	-6,136
Allowance for valuation	-2,202	-2,280	-449	-2,334	366	152	-488	94	-370	336
Total loans, investments and advances after allowance for valuation	429	4,331	170	1,677	1,404	-587	-3,212	16	-2,192	-5,800
Pension and other liabilities—										
Public sector pensions	6,936	6,849	6,323	3,252	4,950	5,939	839	-2,264	-1,213	1,852
Other employee and veteran future benefits	516	1,096	969	756	983	579	1,954	612	564	523
Due to Canada Pension Plan	678	230	82	487	1,222	790	174	379	323	390
Other liabilities	319	520	410	101	162	252	255	242	672	-154
Total pension and other liabilities	8,449	8,695	7,784	4,596	7,317	7,560	3,222	-1,031	346	2,611
Non-financial assets—										
Tangible capital assets	-2,756	-872	-1,490	-921	-1,326	-1,354	-1,360	-1,510	-1,310	-711
Inventories	-179	-226	-169	-188	-150	-141	-140	153	325	-21
Prepaid expenses	-9	-10	-10	-11	-11	-12	-12	-264	107	154
Total non-financial assets	-2,944	-1,108	-1,669	-1,120	-1,487	-1,507	-1,512	-1,621	-878	-578
Other transactions—										
Tax receivables	-1,089	-1,841	-773	-1,296	-1,159	-1,483	-5,251	2,967	2,008	-4,356
Other receivables	120	-1,541	1,710	381	-516	169	550	-239	325	121
Provincial and territorial tax collection agreements account	870	1,058	352	-551	1,267	-1,402	-824	-1,139	-934	2,374
Tax payables	1,002	1,134	1,030	2,503	1,264	966	3,221	1,254	-735	-509
Other liabilities	3,418	3,047	1,619	4,921	-61	-2,183	3,723	-5,787	-404	-1,338
Total other transactions	4,321	1,857	3,938	5,958	795	-3,933	1,419	-2,944	260	-3,708
Net non-budgetary transactions after allowance for valuation	**10,255**	**13,775**	**10,223**	**11,111**	**8,029**	**1,533**	**-83**	**-5,580**	**-2,464**	**-7,475**

TABLE 1.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Foreign exchange transactions—										
International reserves held in the Exchange Fund Account	-1,200	-4,552	-7,818	-1,472	-3,657	-6,775	-9,215	-822	3,818	3,602
International Monetary Fund—Subscriptions	-990	853	285	101	-4,854	658	-424	-7	-121	757
	-2,190	*-3,699*	*-7,533*	*-1,371*	*-8,511*	*-6,117*	*-9,639*	*-829*	*3,697*	*4,359*
Less: International Monetary Fund—Notes payable	-586	851	174	766	-2,693	634	-835	947	623	-336
Special drawing rights allocations	-179	154	52	18	-118	75	-28		-22	58
	-765	*1,005*	*226*	*784*	*-2,811*	*709*	*-863*	*947*	*601*	*-278*
Total foreign exchange transactions	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096	4,637
Unmatured debt transactions—										
Marketable bonds	25,142	28,660	32,744	15,788	9,575	-866	1,046	-1,107	-5,598	-9,466
Treasury bills	-1,550	1,650	-30,700	-23,100	-15,350	2,900	-11,150	5,523	10,371	8,967
Canada savings, Canada premium and Canada investment bonds	43		2,010	-2,701	-2,107	-1,173	-390	-2,340	-1,382	-1,254
Non-marketable bonds and notes	-9	-10	-10	-12	607	-511	-79	-82	-19	56
Canada notes		310	1,811	-456	-404	-208	527	-378	42	13
Canada bills and other	3,397	-2,061	1,450	920	815	-4,163	43	-5,748	-5,933	-612
Obligations related to capital leases	726	47	50	-11	690	-13	-10	28	44	111
Total unmatured debt transactions	27,749	28,596	7,355	-9,572	-6,174	-4,034	-10,013	-4,104	-2,475	-2,185
Cash at end of year—										
In Canadian currency	1,307	8,968	10,063	11,605	10,662	14,468	15,772	11,313	16,436	20,533
In foreign currencies	76	76	112	86	31	43	29	47	50	13
Total cash	1,383	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486	20,546

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

1- The *Vocabulary of Government Finance Management*, Terminology Bulletin 232, Public Works and Government Services Canada.

2- The *CICA Public Sector Accounting Handbook*.

3- Glossary of Frequently-Used Terms, Finance Canada.

- Accounts of Canada –
  The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.

- Accrued Benefit Obligation –
  The value of future benefits attributed to services rendered by employees and former employees to the accounting date.

- Accumulated Deficit –
  The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.

- Actuarial Valuation for Accounting Purposes –
  An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.

- Allowance –
  Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.

- Appropriation –
  Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

- Capital Lease –
  A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.

- Consolidated Revenue Fund –
  The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.

- Consumer Price Index (CPI) –
  A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a "shopping basket" of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is "weighted", meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.

- Contingency Reserve –
  Funds set aside in the fiscal projections to cushion against changes in the economy. When this reserve is not otherwise used, it is applied to the accumulated deficit.

- Contingent Liability –
  A potential debt which may become an actual financial obligation if certain events occur or fail to occur.

- Contractual Commitment –
  A written obligation to outside organizations or individuals as a result of a contract.

- Defined Benefit Pension Plan –
  A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.

- Enterprise Crown Corporation –
  A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.

- Financial Assets –
  An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.

- Full Accrual Accounting –
  The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.

- G-7 (Group of Seven) –
  The G-7 consists of the world's seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- Gross Domestic Product –
  The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.

- Net Book Value of Tangible Capital Assets –
  The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.

- Net Debt –
  The total liabilities of the government less its financial assets.

- Non-Financial Assets –
  An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.

- Operating Lease –
  A lease in which the lessor retains substantially all the benefits and risks of ownership.

- Public Money –
  All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.

- Real Return Bonds –
  These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.

- Reserve for Economic Prudence –
  Funds set aside in the fiscal projections in addition to the contingency reserve. This reserve provides further assurance against falling back into deficit.

- Surplus –
  The amount by which government revenue exceeds expenses in any given year.

- Swap –
  An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).

- Tangible Capital Asset –
  A non-financial asset having physical substance that:
  (i) is held for use in the production or supply of goods and services;
  (ii) has a useful economic life extending beyond an accounting period; and
  (iii) has been acquired to be used on a continuing basis.

- Transfer Payments –
  A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
  (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
  (ii) expect to be repaid in the future, as would be expected in a loan; or
  (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2003-2004

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General

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PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses and surplus for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balances and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual surplus and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual surplus.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General on the financial statements does not extend to this supplementary information.

In December 2003, the Government announced a plan for the reorganization of various departments and agencies. As at March 31, 2004, the changes in legislation validating the restructuring were not yet in place. Consequently, the *Public Accounts of Canada 2004* have been prepared using the former reporting structure and names of departments and agencies.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

RUTH DANTZER
for JIM JUDD
Secretary of the Treasury Board of Canada

KEVIN G. LYNCH
Deputy Minister of Finance

I. DAVID MARSHALL
Deputy Receiver General for Canada

Auditor General of Canada
Vérificatrice générale du Canada

REPORT OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons:

OPINION ON THE FINANCIAL STATEMENTS

I have audited the statement of financial position of the Government of Canada as at March 31, 2004 and the statements of operations and accumulated deficit, change in net debt, and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2004 and the results of its operations, the changes in its net debt and its cash flow for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

OTHER MATTERS FOR PARLIAMENT'S ATTENTION

In forming my opinion as to the fair presentation of these financial statements in accordance with the Government's stated accounting policies, I decided to continue to draw Parliament's attention to two matters. This is the fourth consecutive year that I have included these matters in my Report.

Compliance with the Employment Insurance Act. The balance of the Employment Insurance Account increased by $2 billion during the year to $46 billion as at March 31, 2004. The *Employment Insurance Act* requires that all money collected for employment insurance purposes be credited to the Account. The balance in the Account can only be reduced by charges for employment insurance benefits and administration. In my view, Parliament did not intend for the Account to accumulate a surplus beyond what could reasonably be spent for employment insurance purposes, given the existing benefit structure and providing for an economic downturn. The current surplus now exceeds three times the maximum reserve that the Chief Actuary of Human Resources Development Canada considered sufficient in 2001. Accordingly, in my opinion, the government did not observe the intent of the *Employment Insurance Act*.

Transfers to Foundations. The Government accounts for significant amounts of public money it provides to various foundations as expenses, even though the money is provided to them long before – in some cases more than 10 years before – it is actually spent for its ultimate intended purposes. Over the past eight years, the Government has transferred some $9.1 billion to these foundations. Under its stated accounting policies, it has recorded these amounts as expenses ($400 million in the year ended March 31, 2004), even though $7.7 billion is still in the foundations' bank accounts and investments or is receivable from the Government. In my view, these stated accounting policies did not contemplate situations in which the funds would not be used for the ultimate intended purposes within the year of transfer or shortly thereafter.

I continue to urge the Government to review recent and developing recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants relevant to the transfers to foundations - with a view to reconsidering how they are accounted for in its financial statements.

I am also very concerned about the accountability and governance arrangements for these foundations. While the Government has made some improvements, I am concerned that accounting considerations may be preventing the Government from making all necessary improvements. I urge the Government to implement proper accountability and governance structures for the foundations and not constrain itself from achieving this end by a desire to achieve a particular accounting result.

ADDITIONAL INFORMATION

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *2004 Public Accounts of Canada*.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 7, 2004

GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit for the Year Ended March 31, 2004

(in millions of dollars)

	2004		2003
	Budget(1)	Actual	Actual
REVENUES			
TAX REVENUES —			
Income tax —			
Personal	94,700	92,957	89,530
Corporate	24,300	27,431	22,222
Other income tax revenues	3,100	3,142	3,291
	122,100	***123,530***	***115,043***
Other taxes and duties —			
Goods and services tax	30,000	28,286	28,248
Energy taxes	5,100	4,952	4,935
Customs import duties	3,300	2,887	3,278
Other excise taxes and duties	4,700	5,240	4,896
	43,100	***41,365***	***41,357***
TOTAL TAX REVENUES	***165,200***	***164,895***	***156,400***
EMPLOYMENT INSURANCE PREMIUMS	***17,600***	***17,546***	***17,870***
OTHER REVENUES —			
Crown corporation revenues	4,200	5,920	5,305
Other program revenues	7,700	8,096	7,278
Foreign exchange revenues	2,600	2,090	3,379
TOTAL OTHER REVENUES	***14,500***	***16,106***	***15,962***
TOTAL REVENUES	**197,300**	**198,547**	**190,232**
EXPENSES (Note 3)			
TRANSFER PAYMENTS —			
Old age security benefits, guaranteed income supplement and spouse's allowance	26,800	26,902	25,692
Other levels of government	31,000	29,392	30,645
Employment insurance benefits	15,700	15,058	14,496
Canada child tax benefits	8,200	8,062	7,823
Other transfer payments	21,900	22,964	19,987
TOTAL TRANSFER PAYMENTS	***103,600***	***102,378***	***98,643***
OTHER PROGRAM EXPENSES —			
Crown corporation expenses	7,200	6,566	6,551
National Defence	12,500	12,869	11,803
All other departments and agencies	32,400	31,882	28,996
TOTAL OTHER PROGRAM EXPENSES	***52,100***	***51,317***	***47,350***
TOTAL PROGRAM EXPENSES	***155,700***	***153,695***	***145,993***
PUBLIC DEBT CHARGES	***37,600***	***35,769***	***37,270***
TOTAL EXPENSES	**193,300**	**189,464**	**183,263**
ANNUAL SURPLUS	**4,000**(2)	**9,083**	**6,969**
ACCUMULATED DEFICIT, BEGINNING OF YEAR	**510,600**	**510,576**	**517,545**
ACCUMULATED DEFICIT, END OF YEAR (Note 4)	**506,600**	**501,493**	**510,576**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

(1) Derived from Budget 2003.

(2) Budget 2003 disclosed the budgetary surplus as $4 billion before deducting reserves for contingency ($3 billion) and economic prudence ($1 billion).

GOVERNMENT OF CANADA

Statement of Financial Position at March 31, 2004

(in millions of dollars)

	2004	2003
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Accounts payable and accrued liabilities	40,831	37,784
Tax payables	33,040	33,549
Interest and matured debt	3,323	4,302
Allowance for guarantees	2,770	3,802
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	***79,964***	***79,437***
INTEREST-BEARING DEBT —		
Unmatured debt (Note 5)	440,231	442,416
Pension and other liabilities —		
Public sector pensions (Note 6)	127,560	125,708
Other employee and veteran future benefits (Note 6)	39,367	38,844
Due to Canada Pension Plan (Note 7)	7,483	7,093
Other liabilities	6,488	6,642
Total pension and other liabilities	*180,898*	*178,287*
TOTAL INTEREST-BEARING DEBT	***621,129***	***620,703***
TOTAL LIABILITIES	**701,093**	**700,140**
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash	20,546	16,486
Tax receivables (Note 8)	47,953	43,597
Other accounts receivable (Note 8)	2,422	2,543
TOTAL CASH AND ACCOUNTS RECEIVABLE	***70,921***	***62,626***
***FOREIGN EXCHANGE ACCOUNTS* (Note 9)**	***44,313***	***48,950***
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 10 and 13)	16,232	14,555
National governments, including developing countries and international organizations	14,293	14,793
Other loans, investments and advances	16,609	11,650
	47,134	***40,998***
Less allowance for valuation	17,586	17,250
TOTAL LOANS, INVESTMENTS AND ADVANCES	***29,548***	***23,748***
TOTAL FINANCIAL ASSETS	**144,782**	**135,324**
NET DEBT	**556,311**	**564,816**
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	47,745	47,034
Inventories	6,134	6,113
Prepaid expenses	939	1,093
TOTAL NON-FINANCIAL ASSETS	**54,818**	**54,240**
ACCUMULATED DEFICIT (Note 4)	**501,493**	**510,576**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt for the Year Ended March 31, 2004

(in millions of dollars)

	2004		2003
	Budget[1]	Actual	Actual
NET DEBT, BEGINNING OF YEAR	**564,800**	**564,816**	**570,907**
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL SURPLUS	**-4,000**[2]	**-9,083**	**-6,969**
CHANGES DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets	4,700	4,535	5,051
Amortization of tangible capital assets	-3,100	-3,502	-3,341
Proceeds from disposal of tangible capital assets		-91	-288
Loss on disposal of tangible capital assets		-231	-112
TOTAL CHANGES DUE TO TANGIBLE CAPITAL ASSETS	*1,600*	*711*	*1,310*
CHANGES DUE TO INVENTORIES		**21**	**-325**
CHANGES DUE TO PREPAID EXPENSES		**-154**	**-107**
NET DECREASE IN NET DEBT	**-2,400**	**-8,505**	**-6,091**
NET DEBT, END OF YEAR	**562,400**	**556,311**	**564,816**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

[1] Derived from Budget 2003.

[2] Budget 2003 disclosed the budgetary surplus as $4 billion before deducting reserves for contingency ($3 billion) and economic prudence ($1 billion).

GOVERNMENT OF CANADA

Statement of Cash Flow
for the Year Ended March 31, 2004

(in millions of dollars)

	2004	2003
OPERATING ACTIVITIES —		
ANNUAL SURPLUS	**9,083**	**6,969**
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises	-3,711	-2,962
Amortization of tangible capital assets	3,502	3,341
Loss on disposal of tangible capital assets	231	112
Changes in inventories and prepaid expenses	133	432
Changes in pension and other liabilities	2,611	346
Changes in foreign exchange accounts	4,637	3,096
Net change in other accounts	-3,372	532
CASH PROVIDED BY OPERATING ACTIVITIES	***13,114***	***11,866***
CAPITAL INVESTMENT ACTIVITIES —		
Acquisitions of tangible capital assets	-4,535	-5,051
Proceeds from disposal of tangible capital assets	91	288
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	***-4,444***	***-4,763***
INVESTING ACTIVITIES —		
Enterprise Crown corporation and other government business enterprise net repayments	2,034	2,095
Other loans, investments and advances issued	-9,366	-6,216
Other loans, investments and advances repayments	4,907	4,619
CASH USED (-) OR PROVIDED BY INVESTING ACTIVITIES	***-2,425***	***498***
TOTAL CASH GENERATED BEFORE FINANCING ACTIVITIES	***6,245***	***7,601***
FINANCING ACTIVITIES —		
Canadian currency borrowings issued	336,148	309,189
Canadian currency borrowings repayments	-337,734	-305,773
Foreign currencies borrowings issued	14,227	17,297
Foreign currencies borrowings repayments	-14,826	-23,188
CASH USED BY FINANCING ACTIVITIES	***-2,185***	***-2,475***
NET INCREASE IN CASH	**4,060**	**5,126**
CASH AT BEGINNING OF YEAR	***16,486***	***11,360***
CASH AT END OF YEAR	***20,546***	***16,486***
SUPPLEMENTARY INFORMATION		
Cash used for interest	19,855	21,574

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are reported under the modified equity basis of accounting.

The Canada Pension Plan is excluded from the reporting entity because it is under the joint control of the Government and participating provinces.

Basis of accounting

The Government reports all revenues and expenses on an accrual basis. Tax revenues are accounted for in the period in which the revenue arose. Assets are valued at the lower of cost or net realizable value. Liabilities and financial obligations to outside organizations are recorded at the estimated amount ultimately payable. Both financial assets and non-financial assets are reported on the Statement of Financial Position. Non-financial assets are charged to expense through amortization or upon utilization. Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

Revenues

Tax revenues are derived from exchange transactions between third parties. They are recognized, on an accrual basis, in the period in which the event that gave rise to the revenue took place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise tax revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes.

Tax revenues that were not collected at year-end or refunds that were not yet disbursed are reported respectively as tax receivables and tax payables on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as employment insurance premiums.

Other revenues are recognized in the period to which they relate. Employment insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated back in time in a systematic and rational manner to approximate original costs.

Inventories are comprised of spare parts and supplies that are held for future program delivery and are not intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Concessionary loans

Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Sovereign loans

Loans to sovereign governments are considered collectible unless they are formally repudiated by the debtor. However, the Government has established valuation allowances on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements.

Pensions and other employee and veteran future benefits

Employees' entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements

Environmental liabilities

Environmental liabilities reflect the estimated costs related to the management and remediation of environmentally contaminated sites. Based on management's best estimates, a liability is accrued and an expense recorded when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely to be obligated to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable or unlikely, or if an amount cannot be reasonably estimated, the costs are disclosed as contingent liabilities in the notes to the financial statements.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the Foreign Exchange Accounts, foreign debt and swap revaluations are presented with investment revenues from foreign exchange accounts under foreign exchange revenues. Net gains and losses related to sovereign loans are presented with the return on investments from these loans under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are presented against departmental program expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported. By their nature, these estimates are subject to measurement uncertainty. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements, although, at the time of their preparation, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans including sovereign debt, investments and advances, borrowings of Crown corporations and other government business enterprises, obligations for pensions and other employee and veteran future benefits, future payments related to contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2004	2003
Annual spending limits voted by Parliament	66,470	62,101
Expenditures permitted under other legislation	107,281	99,056
Total budgetary expenditures authorized	173,751	161,157
Less amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	6,285	4,372
Total used	167,466	156,785
Effect of consolidation and full accrual accounting	21,998	26,478
Total expenses	189,464	183,263

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of $44,463 million ($39,749 million in 2003) was authorized for loans, investments and advances. A net amount of $2,196 million was used ($1,809 million in 2003), an amount of $31 million lapsed ($131 million in 2003) and an amount of $42,237 million is available for use in subsequent years ($37,808 million in 2003).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

During the year, the Department of Finance's Vote 15—Transfer Payments to the Territorial Governments was exceeded by an amount of $62 million.

Details (unaudited) of overexpended votes and authorities can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament. An authority to borrow up to $4,000 million is available from previous fiscal years. This authority was not used in fiscal year 2003-2004 and remains available for future years.

iv. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted for 2003-2004 in the February 2003 budget (Budget 2003). Although Budget 2003 was prepared using full accrual accounting, it was presented on a net basis. Adjustments have therefore been made to present the budgeted amounts on a gross basis comparable to actual reported amounts. Since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2003, the corresponding amounts in the budget column were adjusted to the actual closing numbers of the previous year.

The following table reconciles the Budget 2003 amounts initially presented to the basis of accounting used in these financial statements:

	(in millions of dollars)						
	Revenues			Expenses			
					Other program expenses		
	Personal income tax	Crown corporation revenues	Other program revenues	Canada child tax benefits	Crown corporation expenses	National Defence	All other departments and agencies
Presented in Budget 2003	86,500	2,500	4,900		5,500	12,100	30,000
Add amounts netted in Budget:							
Child tax benefit payments	8,200			8,200			
Crown corporation expenses		1,700			1,700		
Departmental revenues netted against expenses			2,800			400	2,400
Revised budgeted amounts	94,700	4,200	7,700	8,200	7,200	12,500	32,400

3. Expenses

Expenses in the Statement of Operations and Accumulated Deficit are as follows:

i. Transfer payments to other levels of government

	(in millions of dollars)	
	2004	2003
Canada health and social transfer	22,341	21,100
Fiscal arrangements	9,409	10,879
Other	342	987
Alternative payments for standing programs[1]	-2,700	-2,321
Total expenses	29,392	30,645

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

[1] This amount represents reduced transfer payments to a province that has entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

ii. Other transfer payments by ministry

	(in millions of dollars)	
	2004	2003
Agriculture and Agri-Food	3,920	2,654
Finance	280	1,013
Foreign Affairs and International Trade	2,684	2,456
Health	2,464	1,619
Human Resources Development	2,032	1,602
Indian Affairs and Northern Development	4,794	4,649
Industry	2,411	1,975
Other ministries and provisions	4,379	4,019
Total expenses	22,964	19,987

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

iii. Other program expenses by ministry excluding National Defence

	(in millions of dollars)	
	2004	2003
Agriculture and Agri-Food	1,354	1,097
Canada Customs and Revenue Agency	5,320	5,613
Environment	1,318	1,222
Fisheries and Oceans	1,398	1,473
Foreign Affairs and International Trade	1,697	1,670
Health	1,838	1,643
Human Resources Development	2,905	2,719
Industry	2,118	1,924
Justice	1,028	946
Public Works and Government Services	2,348	2,352
Solicitor General	4,651	4,222
Treasury Board	1,560	1,461
Other ministries and provisions	4,347	2,654
Total expenses	31,882	28,996

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

iv. *Public debt charges*

	(in millions of dollars)	
	2004	2003
Public debt charges related to unmatured debt —		
Interest on unmatured debt	18,869	20,543
Amortization of discounts on Canada and Treasury Bills	3,213	2,879
Amortization of premiums, discounts and commissions on all other debts	1,241	1,664
Servicing costs and costs of issuing new borrowings	91	119
Total	23,414	25,205
Interest expense related to employee pensions and other future benefits	11,660	11,382
Other	695	683
Total public debt charges	35,769	37,270

Details (unaudited) can be found in Section 3 of this volume.

v. *Expenses by type of resources used in the operations*

The Statement of Operations and Accumulated Deficit and the previous tables present a breakdown of expenses by ministry, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

	(in millions of dollars)	
Objects of expense	2004	2003
Transfer payments	102,378	98,643
Other program expenses —		
Crown corporations(1)	6,084	6,166
Personnel	24,857	22,258
Transportation and communications	2,252	2,366
Information	266	327
Professional and special services	4,848	5,306
Rentals	1,118	1,157
Repair and maintenance	1,548	2,072
Utilities, materials and supplies	2,122	2,195
Other subsidies and expenses	4,463	2,050
Amortization expenses	3,502	3,341
Loss on disposal of assets	257	112
Total other program expenses	51,317	47,350
Total program expenses	153,695	145,993
Public debt charges	35,769	37,270
Total expenses	189,464	183,263

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this Volume and details (unaudited) on ministerial expenditures by objects can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

(1) The object of expense of Crown corporations differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which are presented with their respective objects of expense.

vi. *Significant transactions*

In the March 2004 budget, the Government announced a one-time supplement of $2,000 million to the Canada health and social transfer. Also in March 2004, the Government announced a $1,000 million agricultural assistance package to assist farmers primarily as a result of significant declines in farm income for the 2003 crop year and as a result of the closure of the US-Canada border to cattle. The Government charged $2,000 million to transfer payments to other levels of government and $1,000 million to other transfer payments.

4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the equity of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2004	2003
Accumulated deficit, excluding consolidated accounts	551,422	556,508
Consolidated accounts —		
Employment Insurance Account	-46,232	-43,796
Western Grain Stabilization Account		1,085
Other insurance accounts	149	170
Other consolidated accounts	-289	-295
	505,050	513,672
Consolidated Crown corporations	-3,557	-3,096
Accumulated deficit	501,493	510,576

Comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 4 of this volume.

5. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

The following table presents maturity of debt issues and interest rates by currency and type at face value.

(in millions of dollars)

	Marketable bonds						Canada bills	Notes	
Maturing year	Canadian $	US$	Other [1]	Treasury bills	Canada savings, Canada premium and Canada investment bonds [2]	Non-marketable bonds and notes [3]	US $	Canada notes [4] and Euro medium-term notes [5]	Total
2005	32,528	2,623		113,400	1,605	17	3,364	1,311	154,848
2006	31,304	1,967			1,013	316		629	35,229
2007	23,595	1,311			1,459	1,352			27,717
2008	19,166		418		3,307	700		97	23,688
2009	21,857	3,278	3,303		4,474	519		629	34,060
2010 and subsequent ..	150,512	283			9,472	523		1,615	162,405
	278,962	9,462	3,721	113,400	21,330	3,427	3,364	4,281	437,947
Less Government's holdings of unmatured debt[6] ...	182	286		22					490
	278,780	9,176	3,721	113,378	21,330	3,427	3,364	4,281	437,457
Obligations related to capital leases									2,774
Total unmatured debt									440,231
Nature of interest rate[7]	Fixed[8]	Fixed	Fixed[1]	Variable	Variable	Fixed	Variable	Fixed[9]	
Effective weighted average annual interest rates including swaps	6.00	5.26	4.88	2.52	3.37	9.96	0.92	2.37	
Range of interest rates.	3-14	0.73-9.7	4.88	1.98-3.55	1.25-7.25	2.10-14.06	0.86-1.06	0.70-4.50	

Details (unaudited) can be found in Section 6 of this volume.

[1] Includes marketable bond that was issued in New Zealand dollars of $418 million with a variable interest rate of 0.90% and bonds issued in Euros of $3,303 million.

[2] Includes $14,038 million of Canada savings bonds that are redeemable on demand.

[3] Includes $3,351 million of bonds issued for the Canada Pension Plan, $28 million of promissory notes issued to the Diagnostic and Medical Equipment Trust, and $48 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health care.

[4] Includes two Canada notes issued in Japanese yen of $629 million and $628 million.

[5] Includes Euro medium-term notes issued in Euro, US dollar, Japanese yen, Pound sterling, Norwegian kronor and Danish krone.

[6] Includes $279 million of securities held for the retirement of unmatured debt.

[7] Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

[8] Includes real return bonds which have a variable component based on the consumer price index.

[9] Includes medium-term notes which have variable rates.

ii. Derivative financial instruments and foreign currency contracts

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented with the accounts payable and accrued liabilities on the Statement of Financial Position and are recognized as part of foreign exchange revenues in the Statement of Operations and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31 are as follows:

	(in millions of dollars)			
	2004		2003	
Maturing year	Interest rate swaps Canadian $	Cross currency swaps Canadian $	Interest rate swaps Canadian $	Cross currency swaps Canadian $
2004			50	3,608
2005		4,607		4,956
2006		4,471		4,616
2007		1,333		1,416
2008	33	3,036	37	3,287
2009	1,574	2,994	1,762	3,234
2010 and subsequent		8,168		8,303
	1,607	24,609	1,849	29,420

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

	(in millions of dollars)	
Standard & Poor's	2004	2003
AAA	2,399	2,706
AA+	3,936	4,277
AA	2,057	3,126
AA-	7,778	8,849
A+	10,006	12,271
A	40	40
	26,216	31,269

(c) Foreign currency contracts

The Government entered into forward currency transactions to hedge against exchange rate fluctuations relating to Canada's Reserve Position in the International Monetary Fund (IMF), which forms part of Canada's foreign exchange accounts. Canada's IMF Reserve Position is denominated in Special Drawing Rights (SDRs). The hedging transactions involved the forward purchase and sale of the composite currencies of the SDRs (i.e. Euro, US dollar, Pound sterling and Japanese yen). The last of these hedges was unwound in June 2003.

iii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration structure and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government of Canada. As at March 31, 2004, the EFA assets and the liabilities funding these assets were effectively "matched", which means that most price changes would affect both sides of the Statement of Financial Position equally. Assets related to the IMF are only partially matched, as they are denominated in SDRs.

The Government of Canada's foreign currency assets and liabilities are held in mainly three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2004, a 1 percent appreciation of the Canadian dollar versus the US dollar, the Euro and the Japanese yen would have resulted in a foreign exchange gain of

$27 million due to the unmatched exposure of the US dollar portfolio and in foreign exchange losses of $17 million and $5 million due respectively to the unmatched exposures of the Euro and Japanese yen portfolios. The Euro and Japanese yen portfolios are in a net asset position as at March 31, 2004.

iv. Obligation related to capital leases

The Government's total obligation related to capital leases as at March 31, 2004 is $2,774 million ($2,664 million in 2003). Interest on the obligation related to capital leases of $156 million ($146 million in 2003) is included in expenses as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2005	323
2006	309
2007	310
2008	296
2009	268
2010 and subsequent	3,692
Total minimum lease payments	5,198
Less : Imputed interest at the average rate of 6.8 percent	2,424
Obligation related to capital leases	2,774

Details (unaudited) can be found in Section 6 of this volume.

v. Fair values of financial instruments

(a) Financial assets and liabilities

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of dollars)					
	2004			2003		
	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets—						
Cash and accounts receivable	70,921	70,921		62,626	62,626	
Foreign exchange accounts	44,313	45,962	1,649	48,950	51,149	2,199
Loans, investments and advances excluding investments in enterprise Crown corporations	18,571	20,853	2,282	14,639	16,545	1,906
Liabilities—						
Accounts payable and accrued liabilities	79,964	79,964		79,437	79,437	
Unmatured debt	440,231	475,244	-35,013	442,416	455,741	-13,325
Public sector pensions	127,560	127,656	-96	125,708	125,796	-88
Other employee and veteran future benefits	39,367	45,470	-6,103	38,844	40,872	-2,028
Other interest bearing debts	13,971	13,971		13,735	13,735	
Net fair value in excess of carrying value			-37,281			-11,336

Comparative figures have been reclassified to conform to the current year's presentation.

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, tax and other accounts receivable, accounts payable and accrued liabilities, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension and other employee and veteran future benefits liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments and foreign currency contracts

The following table presents the fair value of derivative financial instruments and foreign currency contracts with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2004		2003	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	26,216	529	31,269	-1,479
Foreign currency contracts —				
Forward sales	nil	nil	1,504	nil

Fair values of the swap and forward currency contract agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap or forward currency contract agreements by using fiscal year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

6. Public Sector Pensions and Other Employee and Veteran Future Benefits

The Government sponsors defined benefit pension plans covering substantially all of its employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Public Service corporations) as well as federally appointed judges and Members of Parliament. For the main plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Since April 1, 2000, the net amount of contributions less benefits and payments related to post March 2000 service for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans is invested in capital markets. These plans are generally funded from employee contributions, employer contributions, and investment earnings. Contributions and payments pertaining to the pre April 2000 service and other pension plans, which are not invested externally, are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

The following presents a summary of the main pension transactions in the period:

	(in millions of dollars)					
	2004			2003		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions—						
Employees	1,015	87	1,102	960	87	1,047
Public Service corporations	126	21	147	123	23	146
Government	2,621	315	2,936	2,488	395	2,883
Total	3,762	423	4,185	3,571	505	4,076
Benefits paid	59	6,007	6,066	29	5,814	5,843

Details (unaudited) can be found in Section 6 of this volume.

The Government also sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for the disability and other benefits paid to war veterans, as well as the Canadian Forces retired veterans and still-serving members, their survivors and dependants. Other significant future benefits for which the Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All these plans are unfunded. The health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to $83 million in 2004 ($76 million in 2003). The Government's costs and benefits paid are presented net of these contributions.

The pension and other employee and veteran future benefit liability at March 31, 2004 includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2004	2003	2004	2003
Accrued benefit obligation	142,401	134,347	45,470	40,872
Less: Pension plan assets —				
Investments at market related value	13,386	8,905		
Contributions receivable from employees for past service	513	455		
Total	13,899	9,360		
	128,502	*124,987*	*45,470*	*40,872*
Unamortized estimation adjustments	-942	721	-6,103	-2,028
Pension and other employee and veteran future benefit liability	127,560	125,708	39,367	38,844

Details (unaudited) can be found in Section 6 of this volume.

Pension plan assets include marketable investments and contributions receivable from employees for past service elections. The investments are valued at market related values, whereby the fluctuations between the market and expected market value are averaged over a five-year period, within a ceiling of plus or minus 10 percent of the market value. At March 31, 2004, the market value of the investments is $14,232 million ($8,096 million in 2003). Contributions receivable for past service are discounted to approximate their fair value.

The pension and other employee and veteran future benefits related expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2004	2003	2004	2003
Net expense related to employee pensions and other future benefits —				
Net benefits earned	2,829	2,307	1,065	968
Amortization of estimation adjustments	-1,392	-2,174	201	5
Plan amendment costs		17	50	
Recognition of net unamortized gains		-17	-226	
Total	*1,437*	*133*	*1,090*	*973*
Interest expense related to employee pensions and other future benefits—				
Interest on average accrued benefit obligation	10,023	9,614	2,309	2,240
Expected return on average pension plan assets	-672	-472		
Total	*9,351*	*9,142*	*2,309*	*2,240*
Total expense related to employee pensions and other future benefits	10,788	9,275	3,399	3,213

Comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) can be found in Section 6 of this volume.

During the year, amendments were made to provide for extended veteran survivors' benefits and to modify admissibility to others. The one time past service cost of these changes is estimated at $50 million. It is charged to future benefit expense and included in the year-end accrued benefit obligation. The amendment also resulted in the accelerated recognition of net unamortized gains of $226 million, which are recorded against the future benefit expense.

The interest expense calculated on the average actuarial obligation is reported as part of public debt charges. It is presented net of the expected return on the average market related value of pension plan assets. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was 26.1 percent (minus 13.5 percent in 2003).

The changes in the accrued benefit obligation and in the pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2004	2003	2004	2003
Accrued benefit obligation — Beginning of year	134,347	125,899	40,872	38,475
Benefits earned	3,970	3,401	1,065	968
Interest on average accrued benefit obligation	10,023	9,614	2,309	2,240
Benefits paid	-6,066	-5,843	-2,843	-2,616
Administrative expenses	-78	-74	-33	-33
Net transfers to other plans	-237	-2,282		
Plan amendments		17	50	
Actuarial losses	442	3,615	4,050	1,838
Accrued benefit obligation — End of year	142,401	134,347	45,470	40,872
Market related value of investments — Beginning of year	8,905	5,872		
Expected return on plan assets	672	472		
Contributions	3,762	3,571		
Benefits, transfers and other	-66	-189		
Actuarial gains or losses (-)	113	-821		
Market related value of investments —End of year	13,386	8,905		

Actuarial valuations of the pension plans are performed every three years for funding purposes. The valuations for pensions and for other employee and veteran future benefits are updated annually for accounting purposes, using the Government's best estimates as assumptions. The valuations are based on the projected benefit method prorated on service, except for the veterans' and workers' compensation valuations, for which benefits are acrrued on an event driven basis. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from estimates and are amortized over periods ranging from 7 to 14 years.

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations are 2 percent and 2.9 percent respectively (2 percent and 3 percent in 2003). At March 31, 2004, the assumed expected rate of return on pension investments and the average Government long-term bond rate used to value the pension liability are 5.8 percent and 7.6 percent respectively (6.25 percent and 7.8 percent in 2003). The corresponding assumptions used in the cost of current service and in the interest expense are 6.25 percent and 7.8 percent (6.25 percent and 8.0 percent in 2003). The discount rate used to value the liability for other employee and veteran future benefits is 5.3 percent (5.8 percent in 2003), while the rate used for the cost of current service and interest expense is 5.8 percent (6.0 percent in 2003).

Changes in assumptions can result in significantly higher or lower estimates of liabilities. The following table illustrates the possible impact of a 1 percent change in the main assumptions:

(in millions of dollars)

	Pensions		Other future benefits	
	2004	2003	2004	2003
Possible impact on liabilities due to:				
Increase of 1 percent in discount rates	-17,800	-15,700	-4,600	-3,900
Decrease of 1 percent in discount rates	22,600	17,500	5,700	4,800
Increase of 1 percent in inflation	17,600	15,600	5,200	4,100
Decrease of 1 percent in inflation	-14,400	-12,800	-4,200	-3,400
Increase of 1 percent in general wage increases	4,500	3,700	300	300
Decrease of 1 percent in general wage increases	-3,900	-3,300	-300	-300

7. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2004, the fair value of the Plan's net assets is $72,512 million ($57,251 million in 2003).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of $7,483 million ($7,093 million in 2003) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2004.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the *20th Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

8. Tax and Other Accounts Receivable

Tax receivables represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due for payment until the next fiscal year. They also include other receivables for amounts collected through the tax system such as Employment Insurance premiums.

The Government has established an allowance for doubtful accounts of $7,598 million ($7,175 million in 2003) in relation to the total tax receivables. It also recorded a provision for bad debt of $1,887 million ($2,091 million in 2003), which is presented against other program expenses. The details of the tax receivables and allowance for doubtful accounts are as follows:

	(in millions of dollars)			
	2004			2003
	Total tax receivables	Allowance for doubtful accounts	Net	Net
Income tax receivable—				
Individuals	26,512	3,767	22,745	20,969
Employers	11,312	475	10,837	9,559
Corporations	6,397	1,215	5,182	4,169
Non-residents	842	162	680	492
Goods and services tax receivable	9,638	1,884	7,754	7,837
Customs duties receivable	157	36	121	88
Excise taxes and duties receivable	693	59	634	483
Total	55,551	7,598	47,953	43,597

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. They amount to $3,506 million ($3,586 million in 2003) and are presented net of an allowance for doubtful accounts of $1,084 million ($1,043 million in 2003). Further details (unaudited) can be found in Section 7 of this volume.

9. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government keeps certain investments in its Exchange Fund Account to promote orderly conditions in the foreign exchange market for the Canadian dollar. Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of foreign exchange accounts:

	(in millions of dollars)	
	2004	2003
International reserves held in the Exchange Fund Account	41,247	44,849
International Monetary Fund — Subscriptions	12,185	12,942
	53,432	*57,791*
Less:		
International Monetary Fund —		
Notes payable	7,606	7,270
Special drawing rights allocations	1,513	1,571
	9,119	*8,841*
Total foreign exchange accounts	44,313	48,950

Details (unaudited) can be found in Section 8 of this volume.

10. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-four Crown corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty-three such corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details (unaudited) of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, the Government records these investments under the modified equity method, whereby the cost of its equity is reduced by dividends received and adjusted to include the annual net profits and losses of these corporations, after elimination adjustments of unrealized inter-organizational gains and losses. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations. Under the modified equity basis of accounting, the corporations' accounts are not adjusted to the Government's basis of accounting. Most corporations follow generally accepted accounting principles used by private sector companies.

The following tables present the Government's recorded investment in significant enterprise Crown corporations and other government business enterprises as well as their summary financial results.

	(in millions of dollars)	
	2004	2003
Loans and advances—		
Canada Mortgage and Housing Corporation	5,189	5,408
Other	66	38
Total loans and advances	5,255	5,446
Investments—		
Export Development Canada	2,480	2,078
Canada Mortgage and Housing Corporation	2,718	1,950
Business Development Bank of Canada	1,218	1,170
Canada Post Corporation	1,254	960
Farm Credit Canada	948	843
Canada Deposit Insurance Corporation	681	539
Other	1,678	1,569
Total investments	10,977	9,109
Total	16,232	14,555

Details (unaudited) can be found in Section 9 of this volume.

	(in millions of dollars)	
	2004	2003
Assets (including capital assets, inventories and prepaid expenses of $6,828 ($5,971 in 2003))	125,682	123,532
Liabilities	114,599	114,340
Net equity as reported	11,083	9,192
Elimination adjustments	-106	-83
Net equity	10,977	9,109
Revenues	18,461	19,443
Expenses	14,719	16,544
Net income for the year as reported	3,742	2,899
Elimination adjustments	-31	63
Net income	3,711	2,962
Other changes in equity		
Dividends[1]	-1,907	-1,881
Capital	64	67
	1,868	1,148
Opening net equity	9,109	7,961
Closing net equity	10,977	9,109
Contractual commitments	5,983	6,428
Contingent liabilities	2,801	2,800

Details (unaudited) can be found in Section 9 of this volume.

[1] Amounts reported as dividends include $1,754 million ($1,808 million in 2003) from the Bank of Canada.

11. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. They include land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001.

Tangible capital assets do not include immovable assets located on indian reserves. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are charged to expense in the fiscal year in which they are acquired.

The cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure[1]	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type

[1] Except for the Confederation Bridge, which is amortized over 100 years.

(in millions of dollars)

	Cost				Accumulated amortization					
	Opening balance	Acquisitions	Disposals and write-downs	Closing balance	Opening balance	Amortization expense	Disposals	Closing balance	Net book value 2004	Net book value 2003
Land	1,345	69	16	1,398					1,398	1,345
Buildings	15,584	1,082	47	16,619	7,040	633	-126	7,799	8,820	8,544
Works and infrastructure	10,478	101	29	10,550	5,180	244	21	5,403	5,147	5,298
Machinery and equipment	16,771	1,096	234	17,633	8,413	1,196	363	9,246	8,387	8,358
Vehicles (ships, aircraft and others)	28,213	1,430	197	29,446	13,727	1,186	149	14,764	14,682	14,486
Leasehold improvements	823	227	9	1,041	311	87	3	395	646	512
Assets under construction[1]	5,948	291	221	6,018					6,018	5,948
Assets under capital leases	3,221	239	4	3,456	678	156	25	809	2,647	2,543
Total	82,383	4,535	757	86,161	35,349	3,502	435	38,416	47,745	47,034

Details (unaudited) can be found in Section 10 of this volume.

[1] Acquisitions of assets under construction are shown net of $2,206 million that were transferred to other categories upon completion of the assets.

12. Contractual Commitments

The nature of government activity results in some large multi-year contracts and obligations. Major contractual commitments that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2004	2003
Transfer payment agreements	41,015	40,484
Acquisition of property and equipment, and goods and services	7,723	7,418
Operating leases	3,492	3,403
International organizations	3,882	5,466
	56,112	56,771

Comparatives figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenses against these commitments are as follows:

Year	(in millions of dollars)
2005	10,587
2006	6,690
2007	5,033
2008	4,029
2009	2,842
2010 and subsequent	26,931
	56,112

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

The transfer payment agreements commitments include an amount of $31,693 million ($32,451 million in 2003) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Honouring these commitments currently amounts to about $1,700 million per year. The amounts reported for CMHC under commitments for transfer payment agreements for fiscal year 2003-2004 reflect the total estimated remaining contractual obligations that extend for periods up to 35 years.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2004, total $3,492 million ($3,403 million in 2003).

13. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are classified into five categories: guarantees by the Government, international organizations, contaminated sites, claims and pending and threatened litigation and insurance programs.

i. Guarantees by the Government

Guarantees by the Government at March 31, 2004 amount to $56,883 million ($60,157 million in 2003) for which an allowance of $2,770 million ($3,802 million in 2003) has been recorded.

ii. International Organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2004, callable share capital amounts to $16,485 million ($18,245 million in 2003).

iii. Contaminated sites

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the Government is obligated or likely to be obligated to incur such costs. The Government has identified approximately 2,400 sites (2,200 sites in 2003) where such action is possible and for which a liability of $3,564 million ($3,378 million in 2003) has been recorded. The Government has estimated additional clean-up costs of $1,045 million ($915 million in 2003) that are not accrued as these are not considered likely to be incurred at this time. The Government's ongoing efforts to assess contaminated sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

iv. *Claims and pending and threatened litigation*

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and many where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Certain large and significant claims are described below:

Comprehensive land claims: There are currently 78 (73 in 2003) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of $3,700 million ($2,500 in 2003) is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2004, an amount of $7,615 million ($7,641 million in 2003) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of $986 million ($1,420 million in 2003) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

v. *Insurance programs*

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to $60,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2004, total insurance in force amounts to $688,210 million ($645,953 million in 2003). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) can be found in Section 11 of this volume.

SUPPLEMENTARY INFORMATION OBSERVATIONS OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 2004

MAIN POINTS

The purpose of these Observations is to explain certain elements of my report on the financial statements of the Government of Canada as at and for the year ended March 31, 2004:

- Since 1997, the Government has transferred $9.1 billion to 15 foundations. It has recorded these transfers as expenses although most of the funds remain in the foundations' bank accounts and investments, accumulating interest. I remain concerned about the manner in which the foundations are funded, the accounting for the transfers, and the accountability regime for the foundations.
- The accumulated surplus in the Employment Insurance Account stood at $46 billion at March 31, 2004. This is more than three times the $15 billion reserve that the Chief Actuary of Human Resources Development Canada considered sufficient in 2001. In my view, Parliament did not intend that the Account accumulate a surplus beyond what could reasonably be spent for employment insurance purposes given the existing benefit structure, while also providing for an economic downturn. Accordingly, I have concluded that the Government did not observe the intent of the *Employment Insurance Act*.
- The Government needs to ensure that improvements are implemented in the accounting systems and practices at the Department of National Defence and the Canadian Customs and Revenue Agency for recording military inventory and tax revenues and receivables, respectively.

FOUNDATIONS

For a number of years I have included in my audit report on the Government's financial statements a discussion of my concerns about foundations. Since 1997, the Government has recorded as expenses in its financial statements $9.1 billion in transfers to several foundations (including transfers totalling $400 million in 2003-04). These funds were transferred to foundations well in advance of need. As shown in the table below, at March 31, 2004, $7.7 billion was either still in the foundations' bank accounts and investments accumulating interest or was receivable by the foundations from the Government.

In addition to my concerns about the manner in which the foundations are funded, I have questioned the way the Government accounts for the transfers. Specifically, I have noted my view that economic substance would be better represented if expenses were recorded when the funds were distributed to the ultimate intended recipients or used for the ultimate purposes announced by the Government for this spending.

Summary financial information on foundations, 1996-97 to 2003-04

Foundation [1]	**Year announced**	**Funding received**[2]	**Grants provided**[3]	**Interest earned**	**Adminis-tration**	**Balance March 31, 2004**[4]	**Funding commitments signed**[5]
	($ millions)						
Canada Foundation for Innovation	1997	3,651	1,230	740	39	3,122	1,529
Canada Millenium Scholarship Foundation	1998	2,500	1,155	690	47	1,988	9
Canada Health Infoway Inc.	2001	1,200	51	83	30	1,202	42
Endowment Funds[6]	Between 2000 and 2002	389	10	48	11	416	104
Genome Canada	2000	375	188	52	19	220	198
Aboriginal Healing Foundation	1998	350	241	86	43	152	139
Foundation for Sustainable Development Technology	2001	350	6	10	7	347	37
Canadian Health Services Research Foundation	1997	152	37	14	7	122	21
Other foundations under $125 million[7]	Between 2000 and 2002	**120**	36	13	4	93	16
Total		**9,087**	**2,954**	**1,736**	**207**	**7,662** [8]	**2,095**

[1] The foundations reflected in this Table have each received over $10 million in total funding from the Government since 1997, specifically for spending in a future year more than a year ahead.

[2] Transfers include $100 million announced in the March 2004 Budget that were receivable by the foundations at March 31, 2004.

[3] In addition to grants, this column includes eligible project expenses.

[4] These balances are at the date of the latest annual reports, where March 31, 2004 financial statements are not yet available modified to include the $100 million announced in the March 2004 Budget.

[5] Figures based on representations from foundations, where not disclosed in their financial statements.

[6] For endowment funds only the earnings are disbursed; these include Green Municipal Investment Fund; Pierre Elliott Trudeau Foundation; Clayoquot Biosphere Trust Society; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities, University of Moncton; and Frontier College Learning Foundation.

[7] These are Foundation for Climate and Atmospheric Sciences and Forum of Federations.

[8] In addition to funding for foundations and endowments, $550 million had been transferred to other organizations at arm's length from the Government. $391 million of the transferred amount had yet to be used at March 31, 2004. These organizations are Canadian Institute for Health Information; Green Municipal Enabling Fund; Precarn; Canadian Network for Advancement of Research, Industry and Education; Canadian Institute for Advanced Research and Canadian Centre for Learning.

I have also expressed concerns about the accountability regime for the foundations and that accounting considerations may be preventing the Government from making all the necessary improvements. In other words, the accountability and governance structures for the foundations may be influenced by the desire to ensure that transfers to foundations can be treated as expenses immediately, rather than when these funds are used by the foundations for their ultimate purposes. In my view, decisions on funding and accountability should be based on the need for sound management of public funds; they should not be based on the goal of achieving a desired accounting result.

In past reports I have indicated that while I have questions about the Government's accounting for transfers to foundations, I cannot state unequivocally that the Government has not complied with current accounting standards established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. I have also noted in previous Observations that PSAB had two projects of relevance to our discussion of the accounting for foundations. Currently, we are discussing with officials of the Treasury Board Secretariat the implications of one of these projects, the recent PSAB standard on the government reporting entity, which is to be implemented by the 2005-06 fiscal year. We will review the Government's interpretation of this new standard in the coming year.

We also continue to monitor progress on the other PSAB project, which seeks to revise guidance on the accounting for government transfer payments, including multi-year funding.

With regard to the accountability regime for foundations, the 2004 Budget restated the Government's commitment, first announced in the 2003 Budget, to make improvements. My expectations for these improvements include credible reporting of results, effective ministerial oversight, and adequate external audit. While the Budget commitments appear to place more emphasis on some of these elements (notably reporting) than on others, they are nonetheless encouraging.

I plan to examine the accountability regime for foundations, including the extent to which the Government has acted on its commitments, in an audit to be included in my February 2005 Report.

I wish to reiterate that I express no view on the merits of foundations as a vehicle to deliver government programs. Nor should my comments be interpreted in any way as a criticism of the individuals in charge of the foundations. My concerns relate solely to the funding of these organizations in advance of need; the existing provision for their accountability and governance; and the way the Government accounts for its transfers to them.

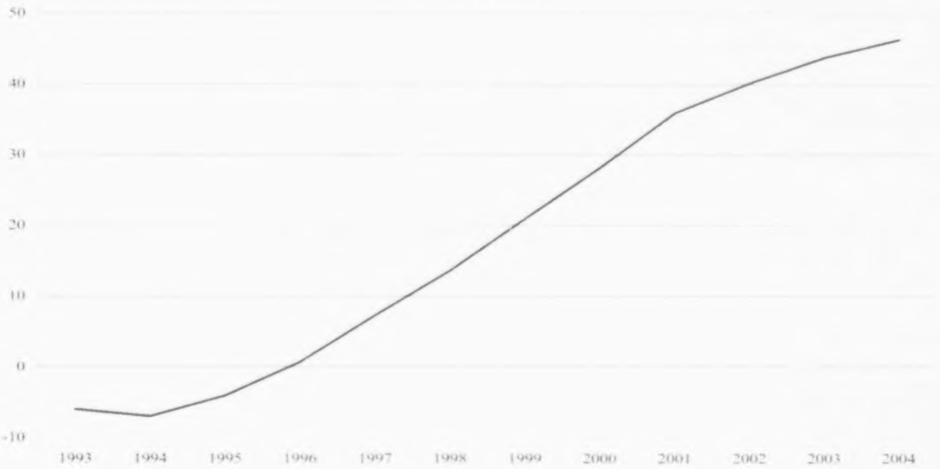
EMPLOYMENT INSURANCE ACCOUNT SURPLUS

Another long-standing issue I have included in my audit report has been the Employment Insurance (EI) surplus. In 2003-04, the Employment Insurance surplus grew by an additional $2 billion (including interest revenue of $1 billion on the balance of the Account) to reach $46 billion. This is more than three times higher than the reserve the Chief Actuary said was sufficient in his 2001 report on Employment Insurance premium rates. Because Employment Insurance is a government program, EI premiums, benefits and other transactions are included in the financial statements of the Government of Canada. The impact of including the Employment Insurance program in the Government's accounts was to increase the Government's annual surplus by $2 billion for 2003-04 and reduce the accumulated deficit at March 31, 2004 by $46 billion.

I have noted that in the 2003 Budget legislation, the Government set the 2004 premium rate at $1.98 per $100 of insurable earnings. The intention was to equal projected premium revenues with program costs for that year. While this may ensure that the surplus does not grow significantly in the year commencing January 1, 2004, it does nothing to address the surplus that has accumulated.

Balance of the Employment Insurance Account at March 31

Billions of dollars



Figures have been adjusted to reflect accrual accounting before 2002.

Section 66 of the *Employment Insurance Act* (which is currently suspended) requires that as far as possible, premiums paid by contributors provide the EI Account with enough revenue over a business cycle to pay authorized amounts charged to the Account while maintaining relatively stable premium rates. In my view, this means that Employment Insurance premiums should equal expenses over a period of time, while providing for a sufficient reserve to keep rates stable in an economic downturn.

I note that in its 2003 and 2004 Budgets, the Government stated that the following principles of rate-setting would guide its ongoing consultations:

- Premium rates should be set transparently and on the basis of independent expert advice.
- Expected premium revenues should correspond to expected program costs.
- Premium rates should mitigate the impact on the business cycle and be stable over time.

These principles are, in my view, consistent with an interpretation that Parliament intended the EI program to be run on a break-even basis.

Parliament did not intend, in my view, that the Account would accumulate a surplus beyond what could reasonably be spent for employment insurance purposes, given the existing benefit structure, while also providing for an economic downturn. Accordingly, in my opinion, the Government did not observe the intent of the *Employment Insurance Act*.

When it first suspended section 66 of the Act, the Government indicated that it would undertake research and public consultations on the process of setting premium rates. Those consultations had not taken place by the February 2003 Budget. In that Budget, the Government formally announced that it would conduct consultations on a new rate-setting process to be implemented for 2005.

In the 2004 Budget, the Government informed Canadians that it was reviewing the results of the consultations and reiterated its intention to introduce legislation to implement a new mechanism for setting premium rates. However, the 2004 Budget legislation gave the Governor-in-Council the authority to set the rate once more, for 2005, in the event that the legislation was not passed in time.

The EI surplus has grown to $46 billion by March 31, 2004. I note with disappointment that, at this writing, legislation addressing this issue is still not in place. I strongly urge the Government to resolve this long-standing matter.

ONGOING ACCOUNTING CHALLENGES

In the past, as a result of my audit of the summary financial statements of the Government of Canada, I have noted issues relevant to the broader financial management of the Government that I have discussed in my Reports to Parliament, in chapters on financial management and the use of financial information. I will continue this practice with a chapter in my February 2005 Report.

Items that focus specifically on the Government's financial statements I report in my Observations on the financial statements of the Government of Canada. This year, I would like to discuss the Department of National Defence's progress and its continued difficulties in recording and tracking the cost of its inventory. I also discuss the Canada Customs and Revenue Agency's[1] challenges in dealing with the limitations of its financial reporting systems in the recording of tax revenue and receivables.

National Defence

Inventories at the National Defence account for the largest part of the $6.1 billion in Government inventories. Historically, the Department maintained inventory systems focused primarily on keeping track of quantities; as a result, cost accuracy was not emphasized and errors were made in the recording of costs. Last year I discussed many of the difficulties that

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[1] On December 12, 2003 the government announced a restructuring which resulted in the creation of the Canada Border Services Agency (CBSA). Responsibility for the administration of the *Customs Act* has been transferred in large part to the CBSA.

National Defence faced in this area. I also noted that this situation was not unique to Canada and that many other national governments had found determining the cost of military inventory a daunting task.

At that time, National Defence committed to a strategy for enhancing its practices to ensure that appropriate controls were in place to:

- record the costs of current purchases properly in its inventory system;
- relieve the costs of old inventory properly over time as the inventory is used; and
- monitor usage properly and determine ongoing adjustments to reflect the obsolescence of inventory items.

I note that a number of improvements have been instituted. National Defence has reviewed some of its historic costs for items such as munitions and has made the necessary corrections. It has also improved the controls designed to detect errors made in the recording of inventory. It has established an interdepartmental committee to discuss ongoing challenges to improving its inventory records. And it is making changes to its information system to improve the ongoing monitoring of inventory inflows and outflows.

Unfortunately, errors continued to be made in the valuation of inventory. These largely relate to whether the costing of inventory was properly supported and whether the current-year transactions (purchases, usage, and obsolescence) were properly reflected in the summary financial statements. Most of these errors were corrected by National Defence staff but predominantly as part of their year-end effort to close the accounts. It would be preferable that these errors had not occurred in the first place, or that they had been discovered as part of the department's regular monitoring processes.

The Department has made limited progress in its efforts to determine the extent of inventory that is obsolete. It has identified a portion of its inventory as "dormant" and is currently asking managers to identify the amount of dormant inventory that should be considered obsolete and thus would require adjustment in its inventory records.

Canada Customs and Revenue Agency

Another of the challenging aspects of the Government's financial statements relates to the accrual of tax revenue, which involves, among other things, the recognition of tax receivables of $48 billion and tax payables of $33 billion.

The accrual of tax revenues is assessment-based and derives data primarily from the various tax program systems. These systems were never designed as accounting systems, and extensive manipulation of data is necessary in order to present revenues and receivables on an accrual basis of accounting. The Canada Customs and Revenue Agency has a multi-year plan to introduce accounting sub-ledgers for its revenue lines. On an interim basis, reports are generated from the program systems and reconciled to the Agency's general ledger to ensure that tax revenues and receivables are reported accurately. This process involves extensive manual processing and numerous reconciliations. Despite this, unexplained differences remain between the amounts receivable in the general ledger and the various reports taken from the tax program systems to support these amounts.

In the current fiscal year, management has identified a number of underlying causes of some of these differences. However, unexplained differences continue and I am concerned that until an accounting system is put in place, with appropriate sub-ledgers that support the amounts recorded in the general ledger and the Government's financial statements, unexplained differences will recur.

Summary

I wish to emphasize that the issues at neither National Defence nor the Canada Customs and Revenue Agency is currently significant enough to conclude that the financial statements do not fairly present the Government's financial positions and results of operations.

Nonetheless, in my view, both organizations need to address these weaknesses in the financial reporting processes they have in place with respect to these significant balances. While I recognize the extent of the challenge and the time it will demand, identifying and implementing solutions should be a priority.

STATUS OF ITEMS REPORTED IN PREVIOUS YEARS

Observation	Current Status
Timely reporting	I have noted in the past that the usefulness of the Government's summary financial statements is diminished when they cannot be made public until six months after year-end. I also have noted that, in the present environment, there are significant challenges to the more timely preparation of the Government's summary financial statements. In Budget 2004, the Government has committed to monitoring its process to determine if more timely release of its financial results is possible in the future.
Clarity in terminology	The Government continues to use the term "federal debt" in some of its publications. While I understand this term was coined to eliminate confusion regarding the Government's annual surplus position, I remain concerned that used in place of "accumulated deficit," this term could be misinterpreted by Canadians.
Departmental financial statements	In March 2004, the Government committed to having departmental financial statements audited in five years. In the past, I have expressed some concerns about the amount of work required before departments would be ready to prepare reliable financial statements. While much has been accomplished since I made that statement, I still believe a great deal more will need to be done to get the departments and agencies affected by this decision ready to have audited financial statements. I will continue to work with the Government as it moves toward this goal.
Netting	Last year I applauded the Government for generally removing netting from its summary financial statements. I did note a concern about the continued use of netting in the Annual Financial Report. I note that the Government committed in Budget 2004 to exploring ways to make the presentations in the Budget, the Annual Financial Report and the Public Accounts comparable.
Reporting to Parliament	I have recommended that the Government consider enhancements to the way it reports its financial results to parliamentarians and other interested Canadians. I understand that the Government is looking at this issue under its Improved Reporting to Parliament project.

MY AUDIT REPORT EXPLAINED

For readers who would like a more in-depth explanation of my audit report, I have provided that information on my Web site together with my Observations (www.oag-bvg.gc.ca).

SECTION 3

2003-2004

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

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REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2003-2004	2002-2003 (1)
Revenues—		
Tax revenues, Table 3.2	164,895	156,400
Employment insurance premiums	17,546	17,870
Other revenues, Table 3.4	16,106	15,962
Total revenues	**198,547**	**190,232**
Expenses—		
Transfer payments	102,378	98,643
Other program expenses	51,317	47,350
Total program expenses	*153,695*	*145,993*
Public debt charges	35,769	37,270
Total expenses, Table 3.6	**189,464**	**183,263**
Annual surplus	**9,083**	**6,969**
Accumulated deficit, beginning of year	**510,576**	**517,545**
Accumulated deficit, end of year	**501,493**	**510,576**

(1) Comparative figures have been reclassified to conform to the current year's presentation.

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Customs and Revenue Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal and corporate income taxes, other income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2
TAX REVENUES

(in millions of dollars)

	2003-2004	2002-2003 (1)
Tax revenues—		
Income tax—		
Personal (2)	92,957	89,530
Corporate	27,431	22,222
Other income tax revenues	3,142	3,291
	123,530	***115,043***
Other taxes and duties—		
Goods and services tax, Table 3.3 (2)	28,286	28,248
Energy taxes—		
Excise tax—Gasoline	3,990	4,479
Excise tax—Aviation gasoline and diesel fuel	962	456
	4,952	*4,935*
Customs import duties	2,887	3,278
Other excise taxes and duties—		
Excise duties	4,085	2,024
Air travellers security charge	410	421
Miscellaneous excise taxes and duties	745	2,451
	5,240	*4,896*
	41,365	***41,357***
Total tax revenues (3)	164,895	156,400

(1) Comparative figures have been reclassified to conform to the current year's presentation.
(2) Differences with amounts reported by the Canada Customs and Revenue Agency are due to consolidation adjustments.
(3) Additional details are provided in Table 4a in Section 1 of Volume II.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff* (Act) and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST) [1]

(in millions of dollars)

	2003-2004	2002-2003
GST	32,492	32,481
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,043	1,151
Gross GST from outside parties	31,449	31,330
Less: quarterly tax credits	3,163	3,082
Net GST from outside parties	28,286	28,248

[1] Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, and on aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners. The air travellers security charge are collected by air carrier at the time of payment for the air travel by the purchaser of an air transportation service.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and foreign exchange revenues.

TABLE 3.4
OTHER REVENUES

(in millions of dollars)

	2003-2004	2002-2003 [1]
Other revenues—		
Crown corporation revenues—		
Consolidated Crown corporations	1,663	1,851
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	3,711	2,962
Interest and other	546	492
	5,920	*5,305*
Other program revenues—		
Return on investments	571	351
Sales of goods and services—		
Rights and privileges	1,014	885
Lease and use of public property	502	496
Services of a regulatory nature	945	876
Services of a non-regulatory nature	2,171	2,087
Sales of goods and information products	214	132
Other fees and charges	180	287
	5,026	*4,763*
Miscellaneous revenues—		
Interest and penalties	1,974	1,781
Other	525	383
	8,096	*7,278*
Foreign exchange revenues—		
Exchange Fund Account	2,432	3,132
International Monetary Fund	(418)	55
Other	76	192
	2,090	*3,379*
Total other revenues [2]	16,106	15,962

(1) Certain previous year's figures have been reclassified to conform to the current year's presentation.
(2) Additional details are provided in Table 4a in Section 1 of Volume II.

Crown corporation revenues

Crown corporation revenues include revenues earned from third parties by consolidated Crown corporations, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other program revenues

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Foreign exchange revenues

Foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS (1)

(in millions of dollars)

	2003-2004	2002-2003
Consolidated accounts—		
Atomic Energy of Canada Limited	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits	284	179
Loans, investments and advances—		
Portfolio investments	22	20
National governments including developing countries	114	112
International organizations	22	31
Provincial and territorial governments	2	4
Other loans, investments and advances	241	163
	401	330
Other accounts—		
Esso Ltd—Norman Wells Project profits	99	90
Other	2	5
	101	95
Total ministerial return on investments	786	604
Net gain (loss) on exchange	(280)	(266)
Accrual of other revenues	82	29
Total return on investments	588	367
Elimination of return on investments internal to the Government	(17)	(16)
Total external return on investments	571	351

(1) Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 11 of Volume III.
(2) Less than $500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by type.

TABLE 3.6
EXTERNAL EXPENSES BY TYPE

(in millions of dollars)

	2003-2004	2002-2003 [1]
Transfer payments—		
Old age security benefits, guaranteed income supplement and spouse's allowance	26,902	25,692
Other levels of government—		
Canada health and social transfer	22,341	21,100
Fiscal arrangements	9,409	10,879
Alternative payments for standing programs	(2,700)	(2,321)
Other	342	987
Total other levels of government	*29,392*	*30,645*
Employment insurance benefits	15,058	14,496
Canada child tax benefits	8,062	7,823
	79,414	*78,656*
Other transfer payments—		
Agriculture and Agri-Food	3,920	2,654
Finance	280	1,013
Foreign Affairs and International Trade	2,683	2,456
Health	2,464	1,619
Human Resources Development	2,032	1,602
Indian Affairs and Northern Development	4,794	4,649
Industry	2,411	1,975
Other	4,380	4,019
Total other transfer payments	*22,964*	*19,987*
Total transfer payments	102,378	98,643
Other program expenses—		
Crown corporation expenses	6,566	6,551
Agriculture and Agri-Food	1,354	1,097
Canada Customs and Revenue Agency	5,320	5,613
Environment	1,318	1,222
Fisheries and Oceans	1,398	1,473
Foreign Affairs and International Trade	1,697	1,670
Health	1,838	1,643
Human Resources Development	2,905	2,719
Industry	2,118	1,924
Justice	1,028	946
National Defence	12,869	11,803
Public Works and Government Services	2,348	2,352
Solicitor General	4,651	4,222
Treasury Board	1,560	1,461
Other ministries	4,347	2,654
Total other program expenses	51,317	47,350
Total program expenses	153,695	145,993
Public debt charges, Table 3.8	35,769	37,270
Total expenses [2]	189,464	183,263

(1) Comparative figures have been reclassified to conform to the current year's presentation

(2) Additional information is provided in Table 2a in Section 1 of Volume II

Government's cost of operations

Government's cost of operations consists of three major types:

- transfer payments;
- other program expenses; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
  - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
  - Canada Health and Social Transfers is the major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Other program expenses

Other program expenses include defence expenses, as well as the cost of Government administration and specific services delivered to the public. This category covers the costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations incurred with third parties.

Table 3.7 presents a comparative analysis by province of certain transfer payments.

TABLE 3.7
CERTAIN TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits [1]	Employment insurance benefits	Fiscal arran- gements	Alternative payments for standing programs	Canada health and social transfer	Other	Canada child tax benefits	Total
Newfoundland and Labrador	551	913	693		397	25		2,579
	531	*876*	*928*		*342*			*2,677*
Prince Edward Island	141	196	221		108	7		673
	136	*190*	*240*		*92*			*658*
Nova Scotia	933	680	1,036		745	45		3,439
	899	*655*	*1,202*		*613*			*3,369*
New Brunswick	767	749	1,086		602	36		3,240
	739	*733*	*1,169*		*497*			*3,138*
Quebec	7,313	4,361	2,771	(2,700)	6,082	[illegible]		18,179
	6,963	*4,138*	*4,400*	*(2,321)*	*4,903*			*18,083*
Ontario	9,857	4,364	8		9,339	580		24,148
	9,370	*4,237*	*8*		*6,743*			*20,358*
Manitoba	1,087	439	1,475		955	54		4,010
	1,055	*414*	*1,477*		*756*			*3,702*
Saskatchewan	1,031	357	(47)		782	48		2,171
	1,006	*334*	*(7)*		*668*			*2,001*
Alberta	2,187	1,085	48		2,152	149		5,621
	2,073	*1,053*	*4*		*1,272*			*4,402*
British Columbia	3,543	1,837	(350)		3,583	200		8,813
	3,356	*1,791*	*792*		*2,640*			*8,579*
Total provinces	27,410	14,981	6,941	(2,700)	24,745	1,496		72,873
	26,128	*14,421*	*10,213*	*(2,321)*	*18,526*			*66,967*
Northwest Territories	22	31	682		27	2		764
	21	*32*	*558*		*31*	*5*		*647*
Nunavut		15	680		26	1		722
		14	*593*		*24*			*631*
Yukon Territory	13	28	430		27	1		499
	12	*26*	*353*		*19*			*410*
International	175	3						178
	173	*3*						*176*
Sub-total	27,620	15,058	8,733	(2,700)	24,825	1,500		75,036
	26,334	*14,496*	*11,717*	*(2,321)*	*18,600*	*5*		*68,831*
Accrual and other adjustments			676		(2,484)	(1,158)		(2,966)
			(838)		*2,500*	*982*		*2,644*
Total (Net)	27,620	15,058	9,409	(2,700)	22,341	342		72,070
	26,334	*14,496*	*10,879*	*(2,321)*	*21,100*	*987*		*71,475*
Add: tax credits and repayments	(718)						8,062	7,344
	(642)						*7,823*	*7,181*
Total (Gross)	26,902	15,058	9,409	(2,700)	22,341	342	8,062	79,414
	25,692	*14,496*	*10,879*	*(2,321)*	*21,100*	*987*	*7,823*	*78,656*

Amounts in roman type are 2003-2004 transfer payments.
Amounts in *italic* type are 2002-2003 transfer payments.
[1] Includes the guaranteed income supplement and the spouse's allowance.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other employee and veteran future benefits and other liabilities, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 8) of Volume II and the total expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts, accrual adjustments and other items.

TABLE 3.8

PUBLIC DEBT CHARGES[1]

(in millions of dollars)

	2003-2004	2002-2003[2]
Unmatured debt—		
Interest on:		
Marketable bonds	17,577	19,223
Canada savings and Canada premium bonds	846	862
Bonds for Canada Pension Plan	340	343
Promissory Note - TD Trust Company	2	[3]
Promissory notes - Montreal Trust Company	2	
Canada notes	16	16
Euro medium term notes	86	99
	18,869	*20,543*
Amortization of premiums, discounts and commissions on:		
Treasury bills	3,189	2,834
Marketable bonds	1,215	1,660
Canada bills	24	45
Canada savings and Canada premium bonds	26	4
	4,454	*4,543*
Servicing costs and costs of issuing new borrowings	91	119
Total public debt charges related to unmatured debt	23,414	25,205
Pension and other liabilities—		
Interest on:		
Public sector pensions—Superannuation accounts	10,870	10,829
Less: Provision for pension adjustment	(1,519)	(1,687)
	9,351	*9,142*
Other employee and veteran future benefits—		
Health and dental care plans	475	424
Severance benefits	230	205
Worker's compensation	33	33
Veteran benefit plan	1,571	1,578
	2,309	*2,240*
Canada Pension Plan	182	169
Government Annuities Account	29	37
Deposit and trust accounts	65	66
Other specified purpose accounts	239	229
Capital lease obligations	156	146
Other liabilities	24	36
Total public debt charges related to pension and other liabilities	12,355	12,065
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	1,095	1,036
Other	13	14
Total public debt charges related to consolidated specified purpose accounts	1,108	1,050
Total public debt charges before consolidation adjustments[4]	36,877	38,320
Less: consolidation adjustments	1,108	1,050
Total public debt charges[1]	35,769	37,270
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	35,931	37,619
Accrual and other adjustments	946	701
Consolidation adjustments	(1,108)	(1,050)
Total public debt charges	35,769	37,270

[1] A summary is provided in Table 2a in Section 1 of Volume II.

[2] Comparative figures have been reclassified to conform to the current year's presentation.

[3] Less than $500,000.

[4] Additional details are provided in Section 8 of Volume III.

Expenses by Object

Table 3.9 reconciles the total expenses by object to the total expenditures by object initially recorded by departments.

TABLE 3.9
TOTAL EXPENSES BY OBJECT [(1)]

(in millions of dollars)

	Total expenses	Reconciliation	Total expenditures
Transfer payments	102,378	(17,237)	85,141
Other program expenses—			
Crown corporations and other program expenses	6,084	(6,084)	
Personnel	24,857	1,503	26,360
Transportation and communications	2,252	203	2,455
Information	266	23	289
Professional and special services	4,848	1,730	6,578
Rentals	1,118	497	1,615
Repair and maintenance	1,548	823	2,371
Utilities	2,122	161	2,283
Amortization expenses	3,502	(3,502)	
Loss on disposal of assets	257	(257)	
Other subsidies and expenses	4,463	2,881	7,344
Acquisition of land, buildings and works		794	794
Acquisition of machinery and equipment		3,164	3,164
	51,317	1,936	53,253
Public debt charges	35,769	162	35,931
Total	189,464	(15,139)	174,325

(1) Additional details are provided in Table 3a in Section 1 of Volume II.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2003-2004			2002-2003 (1)		
Public debt charges			35,931			37,619
Old age security payments (*Old Age Security Act*)			20,697			19,823
Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)			19,325			18,600
Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)			7,446			10,560
Guaranteed income supplement payments (*Old Age Security Act*)			5,792			5,471
Payment to the 2003 Canada Health and Social Transfer Supplement Trust (*Budget Implementation Act, 2003*)			4,500			
Payment to the Diagnostic Medical Equipment Trust (*Budget Implementation Act, 2003*)			1,500			
Contributions in support of business risk management programs under the agricultural policy framework			1,299			
Health Reform Transfer (Part VI—*Federal-Provincial Fiscal Arrangements Act*)			1,000			
Grants for the Transitional industry support program (*Farm Income Protection Act*)			843			
Canada Health Infoway Inc.			600			
Contributions to a transition to future risk management programming			599			598
Net loss on exchange			516			204
Grant to the Canadian Foundation for Innovation			500			
Allowance payments (*Old Age Security Act*)			414			399
Contributions in support of the Bovine spongiform encephalopathy (BSE) recovery program			403			
Superannuation, supplementary retirement benefits, death benefits and other pensions—(2)						
Public Service—						
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account	2,039			1,981		
Government's contribution as employer to the Employment Insurance Account	263			275		
Government's contributions to the Canada and the Quebec Pension Plans	471			399		
Government's contributions to the Death Benefit Account	9			2		
		2,782			2,657	
Less: recoveries from revolving funds		83			104	
			2,699			2,553
Canadian Forces—						
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account		615			569	
Statutory payments under the *Supplementary Retirement Benefits Act*		9			10	
Government's contribution as employer to the Employment Insurance Account		74			77	
Government's contribution to the Canada and the Quebec Pension Plans		125			116	
Government's contribution to the Death Benefit Account		3			3	
			826			775
Royal Canadian Mounted Police—						
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account		213			203	
Statutory payments under the *Supplementary Retirement Benefits Act*					30	
Government's contribution as employer to the Employment Insurance Account		17			21	
Government's contribution to the Canada and the Quebec Pension Plans		37			33	
			267			287
All other statutory expenditures			1,272			1,384
Total ministerial expenditures under statutory authorities (3)			**106,429**			**98,273**

(1) Comparative figures have been reclassified to conform to the current year's presentation.
(2) Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.
(3) Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section 1 of Volume II.

SECTION 4

2003-2004

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Non-financial assets represent unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government and Crown corporations. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2004. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2004 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS—ASSETS AND LIABILITIES AS AT MARCH 31, 2004

(in thousands of dollars)

	Assets			
	Financial			
Consolidated Crown corporations [1]	Third parties	Government and Crown corporations	Non-financial	Total assets
Atomic Energy of Canada Limited	474,198	3,133	439,354	916,685
Canada Council for the Arts	284,756	2,699	23,607	311,062
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.	10,620		17,924	28,544
Canada Mortgage and Housing Corporation— Minister's Account				
Canadian Air Transport Security Authority	45,896	60,043	247,882	353,821
Canadian Broadcasting Corporation	249,898	205,345	1,183,276	1,638,519
Canadian Dairy Commission— Dairy Support Operation Financed by the Government of Canada				
Canadian Museum of Civilization	67,536	1,256	87,500	156,292
Canadian Museum of Nature	17,525	4,488	47,115	69,128
Canadian Race Relations Foundation	1,360	24,000	37	25,397
Canadian Tourism Commission	28,385	2,917	5,134	36,436
Cape Breton Growth Fund Corporation	72,941	92		73,033
Defence Construction (1951) Limited	4,347	4,961	1,750	11,058
Enterprise Cape Breton Corporation	11,046	6,148	1,509	18,703
Federal Bridge Corporation Limited, The [2]	24,650	3,869	162,779	191,298
International Development Research Centre	42,762	1,953	6,866	51,581
Marine Atlantic Inc.	2,987	6,585	191,262	200,834
National Arts Centre Corporation	13,952	485	21,882	36,319
National Capital Commission	103,645	3,843	568,759	676,247
National Gallery of Canada	13,506	3,865	16,154	33,525
National Museum of Science and Technology	13,817	1,572	18,250	33,639
Queens Quay West Land Corporation	4,109			4,109
Standards Council of Canada	2,849	879	2,002	5,730
Telefilm Canada	29,928	24,622	9,798	64,348
VIA Rail Canada Inc.	99,808	21,604	661,666	783,078
Total	1,620,521	384,359	3,714,506	5,719,386
Conversion to the Government accounting basis for consolidation purposes			92,711	92,711
Total on the Government accounting basis	1,620,521	384,359	3,807,217	5,812,097

[1] All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc.

[2] The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge Corporation Limited.

Liabilities								
Third parties								
Borrowings	Other	Government And Crown corporations	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
	726,629	53,445	780,074	(436,118)	557,729	15,000	136,611	916,685
	103,345	1,291	104,636	137,148	19,278	50,000	206,426	311,062
	6,943	9,143	16,086	12,458			12,458	28,544
	99,491	240,198	339,689	11,456	2,676		14,132	353,821
	796,189	657,506	1,453,695	184,824			184,824	1,638,519
	41,238	93,244	134,482	21,810			21,810	156,292
	38,675	35,512	74,187	(5,059)			(5,059)	69,128
	57		57	1,340	24,000		25,340	25,397
	19,964	16,799	36,763	(327)			(327)	36,436
	880	98	978	72,055			72,055	73,033
	7,858	326	8,184	2,874			2,874	11,058
	12,492	8	12,500	6,203			6,203	18,703
	10,401	126,063	136,464	1,170	53,664		54,834	191,298
	19,008	21,461	40,469	11,112			11,112	51,581
	11,572	185,769	197,341	(255,037)		258,530	3,493	200,834
	16,477	19,477	35,954	365			365	36,319
	77,758	2,233	79,991	5,206	591,050		596,256	676,247
	12,648	17,793	30,441	108	2,976		3,084	33,525
	6,947	26,451	33,398	241			241	33,639
	899	31,300	32,199	(29,090)	1,000		(28,090)	4,109
	2,614	771	3,385	2,345			2,345	5,730
	8,425	9,362	17,787	46,561			46,561	64,348
	(8,929)	689,209	680,280	88,535	4,963	9,300	102,798	783,078
	2,011,581	2,237,459	4,249,040	(119,820)	1,257,336	332,830	1,470,346	5,719,386
	(105)	(1,993,559)	(1,993,664)	3,676,541	(1,257,336)	(332,830)	2,086,375	92,711
	2,011,476	243,900	2,255,376	3,556,721			3,556,721	5,812,097

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2004

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Consolidated Crown corporations	Third parties	Financial assistance	Other	Total
Atomic Energy of Canada Limited	508,249	168,343	22,118	698,710
Canada Council for the Arts	12,619	155,604	1,531	169,754
Canada Lands Company Limited				
Old Port of Montreal Corporation Inc.		18,400		18,400
Canada Mortgage and Housing Corporation				
Minister's Account		2,091,821		2,091,821
Canadian Air Transport Security Authority	1,953	234,505	9,992	246,450
Canadian Broadcasting Corporation	630,199	932,695	123,468	1,686,362
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada		3,218	300	3,518
Canadian Museum of Civilization	12,802	102,193	3,754	118,749
Canadian Museum of Nature	2,929	26,614	1,226	30,769
Canadian Race Relations Foundation	2,852			2,852
Canadian Tourism Commission	13,167	92,945	1,761	107,873
Cape Breton Growth Fund Corporation	5,085		14,000	19,085
Defense Construction (1951) Limited	126		29,417	29,543
Enterprise Cape Breton Corporation	710	28,295		29,005
Federal Bridge Corporation Limited, The	13,075	30,622	3,382	47,079
International Development Research Centre	8,945	105,634	11,739	126,318
Marine Atlantic Inc	64,647	43,596	21,502	129,745
National Arts Centre Corporation	25,390	17,215	3,641	46,246
National Capital Commission	25,106	114,377	7,474	146,957
National Gallery of Canada	7,608	46,267		53,875
National Museum of Science and Technology	2,352	22,828	3,139	28,319
Queens Quay West Land Corporation	999	4,000		4,999
Standards Council of Canada	5,678	7,041	1,127	13,846
Telefilm Canada	45,972	123,419	73,502	242,893
VIA Rail Canada Inc.	246,260	181,491	56,884	484,635
Total	1,636,723	4,551,123	389,957	6,577,803
Conversion to the Government accounting basis for consolidation purposes	11,204	400,569	(233,783)	177,990
Total on the Government accounting basis	1,647,927	4,951,692	156,174	6,755,793
Consolidation adjustments	14,789	(4,951,692)	(156,174)	(5,093,077)
Total external amount	1,662,716			1,662,716

The accompanying notes to Table 4.1 are an integral part of this table.

(1) The difference between this amount and the Crown corporations expense presented in the Statement of Operations and Accumulated Deficit in Section 2 of this volume consists of $396 million in financial assistance to Enterprise Crown corporations.

Expenses Third parties	 Government and Crown corporations	 Total	Net income or loss(-)	Equity beginning of year	Equity adjustments and other	Equity transactions with the Government Dividends	 Capital	Equity end of year
649,526	46,765	696,291	2,419	152,275	(18,083)			136,611
166,042		166,042	3,712	203,022	(308)			206,426
18,400		18,400		12,458				12,458
1,964,890	126,931	2,091,821						
240,230	879	241,109	5,341	8,791				14,132
1,626,429	27,260	1,653,689	32,673	148,151			4,000	184,824
3,518		3,518						
57,288	62,128	119,416	(667)	22,477				21,810
19,805	11,229	31,034	(265)	(4,794)				(5,059)
1,283		1,283	1,569	23,771				25,340
115,080	3,023	118,103	(10,230)	9,903				(327)
6,509	836	7,345	11,740	60,315				72,055
29,267		29,267	276	2,598				2,874
14,139	14,119	28,258	747	5,456				6,203
46,360		46,360	719	54,115				54,834
123,170		123,170	3,148	7,964				11,112
133,279		133,279	(3,534)	7,027				3,493
41,626	3,282	44,908	1,338	(973)				365
104,843	11,574	116,417	30,540	564,963	753			596,256
44,541	9,226	53,767	108	2,976				3,084
26,343	1,786	28,129	190	51				241
3,748		3,748	1,251	(29,341)				(28,090)
13,598	103	13,701	145	2,200				2,345
246,236	3,363	249,599	(6,706)	53,267				46,561
479,507	8,519	488,026	(3,391)	106,189				102,798
6,175,657	331,023	6,506,680	71,123	1,412,861	(17,638)		4,000	1,470,346
(178,966)	(33,154)	(212,120)	390,110	1,682,627	17,638		(4,000)	2,086,375
5,996,691	297,869	6,294,560	461,233	3,095,488				3,556,721
172,753	(297,869)	(125,116)						
6,169,444[1]		6,169,444						

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2004
Agent Crown corporations	
Canada Lands Company Limited—	
Old Port of Montreal Corporation Inc.—Miscellaneous litigations	1,337
National Capital Commission—Environmental, miscellaneous litigations and agreements	107,249
Telefilm Canada—Loan guarantees	644
	109,230
Non-agent Crown corporations	
International Development Research Centre—Miscellaneous litigations	600
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	3,363
Total	113,193

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2004

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations[1]
Agent Crown corporations			
Atomic Energy of Canada Limited	178,772		178,772
Canada Lands Company Limited — Old Port of Montreal Corporation Inc	18,400		18,400
Canada Mortgage and Housing Corporation[2]	2,091,821		2,091,821
Canadian Air Transport Security Authority	351,415		351,415
Canadian Broadcasting Corporation	932,695	133,616	1,066,311
Canadian Dairy Commission	3,218		3,218
Canadian Tourism Commission	100,300		100,300
Canadian Museum of Civilization	102,194		102,194
Canadian Museum of Nature	42,875		42,875
Enterprise Cape Breton Corporation	28,295		28,295
Federal Bridge Corporation Limited, The	33,024		33,024
National Capital Commission	67,936	46,441	114,377
National Gallery of Canada	36,982	8,000	44,982
National Museum of Science and Technology	36,280		36,280
Telefilm Canada[3]	127,861		127,861
	4,152,068	*188,057*	*4,340,125*
Non-agent Crown corporations			
Canada Council for the Arts	153,420		153,420
International Development Research Centre	110,278		110,278
Marine Atlantic Inc	41,595		41,595
National Arts Centre Corporation	31,032		31,032
Standards Council of Canada	7,041		7,041
Queens Quay West Land Corporation	4,000		4,000
VIA Rail Canada Inc	264,201		264,201
	611,567		*611,567*
Total	4,763,635	188,057	4,951,692

[1] Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

[2] Includes budgetary appropriations for Government programs known as the "Minister's Account".

[3] Includes a contribution of $49,575 from the Canadian Television Fund under the Department of Canadian Heritage.

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Revenues and other credits		Expenses and other debits		
	April 1/2003	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2004
	$	$	$	$	$	$
Insurance Accounts—						
Agriculture and Agri-Food—						
Western Grain Stabilization Account	27,219,075				27,219,075	
Less: interest-bearing loans	1,112,000,000				1,112,000,000	
	(1,084,780,925)				*(1,084,780,925)*	
Crop Reinsurance Fund		80,015,561		63,606,787		16,408,774
Less: interest-bearing loans	497,514,751					497,514,751
	(497,514,751)	*80,015,561*		*63,606,787*		*(481,105,977)*
Agricultural Commodities Stabilization Accounts	626,597			1,981		624,616
	(1,581,669,079)	*80,015,561*		*63,608,768*	*(1,084,780,925)*	*(480,481,361)*
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account	28,387					28,387
Human Resources Development—						
Employment Insurance Account, Table 4.6	43,796,449,763	17,624,675,915	1,450,038,475	15,209,560,395	1,430,046,223	46,231,557,535
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance Account	554,921	135,555				690,476
Transport—						
Ship-Source Oil Pollution Fund	325,963,270	86,532	12,817,451	5,262,812	2,870,297	330,734,144
Total insurance accounts	42,541,372,565	17,704,913,563	1,462,855,926	15,278,431,975	348,135,595	46,082,574,484

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2003	Revenues and other credits		Expenses and other debits		March 31/2004
		External transactions	Internal transactions	External transactions	Internal transactions	
	$	$	$	$	$	$
Other Consolidated Specified Purpose Accounts—						
Canadian Heritage—						
National Battlefields Commission— Trust Fund Account	516,865		13,074			529,939
Parks Canada Agency—						
New Parks and Historic Sites Accounts	11,618,812	2,205,536	8,252,986	5,332,103	1,416,056	15,329,175
	12,135,677	*2,205,536*	*8,266,060*	*5,332,103*	*1,416,056*	*15,859,114*
Environment—						
Environmental Damages Fund	661,507	384,444		190,759		855,192
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish Account	550,073	479,960		198,271		831,762
Indian Affairs and Northern Development—						
Environmental Studies Research Fund	571,186		137,641			708,827
Natural Resources—						
Environmental Studies Research Fund	1,373,778		2,933,344		1,956,140	2,350,982
Public Works and Government Services—						
Seized Property Proceeds Account	28,845,337	26,885,968		37,469,880		18,261,425
Transport—						
Fines for the Transportation of Dangerous Goods	476,863	69,369	67,500			613,732
Total Other Consolidated Specified Purpose Accounts	290,837,885	30,025,277	11,404,545	43,191,013	3,372,196	285,704,498
Endowment Principal—						
Canadian Heritage—						
Parks Canada Agency—						
Mackenzie King trust account	225,000					225,000
Health—						
Canadian Institutes of Health Research— Endowments for Health research	140,267					140,267
Industry—						
National Research Council of Canada— H.L. Holmes Fund	3,711,607	276,130				3,987,737
Social Sciences and Humanities Research Council— Queen's Fellowship Fund	250,000					250,000
Total Endowment Principal	4,326,874	276,130				4,603,004
Total	42,836,537,324	17,735,214,970	1,474,260,471	15,321,622,988	351,507,791	46,372,881,986

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled $17,705 million ($17,977 million in 2003) while expenses and other debits to outside parties totalled $15,278 million ($15,254 million in 2003) and are reported as expenses in the Statement of Operations.

Revenues and other credits of $1,463 million ($1,423 million in 2003) and expenses and other debits of $348 million ($1,434 million in 2003) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Western Grain Stabilization Account

The account was created in the mid-1970's to facilitate the operation of the Western Grain Stabilization Program. The Program was intended to protect Prairie grain farmers from unexpected and large income declines through the stabilization of returns on the production and sale of various grains. The Program ceased operation for crop years beginning on or after August 1, 1991, pursuant to Section 24(3) of the *Farm Income Protection Act*, and was replaced by the Net Income Stabilization Account. Activity in the account from 1993-1994 to present has consisted almost exclusively of overpayment recoveries.

An order in council was approved and the account was closed.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorise an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the *Act*. This sum was increased to $50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the *Act* states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The *Act* authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The *Act* provides that the following be credited to the Account: *(a)* premiums, penalties and interest; *(b)* refunds of overpayments of benefits and support measures under Part II of the *Act*; *(c)* repayments of overpayments made by the Commission under the Labor Market Development Agreements; *(d)* amounts for services rendered to other Government departments or agencies, or to the public; *(e)* amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, *(f)* interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The *Act* also provides that the following be charged to the Account: *(a)* benefits, support measures and financial assistance provided under Part II of the *Act*; *(b)* contributions to provinces under the Labour Market Development Agreements; *(c)* costs of administering the *Act* including administration costs transferred to provinces; and, *(d)* interest on advances made by the Minister of Finance.

Employee premium rates for each $100 of insurable earnings were $2.10 from April 1, 2003 to December 31, 2003 and $1.98 from January 1, 2004 to March 31, 2004. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were $413 for the whole period.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	2003-2004	2002-2003
REVENUES AND OTHER CREDITS—		
Premiums—		
Employers and employees[1]	17,900	18,243
Penalties and interest revenue	79	90
Interest earned	1,096	1,035
	19,075	19,368
EXPENSES AND OTHER DEBITS—		
Benefits	14,164	13,601
Transfers to the provinces—		
Part II	894	895
Administration costs	1,430	1,434
Administration cost transferred to provinces	91	91
Bad debts	60	81
	16,639	16,102
Net change	2,436	3,266
Balance at beginning of year	43,796	40,530
Adjustment to opening balance		
Adjusted balance at beginning of year	43,796	40,530
Balance at end of year	46,232	43,796

[1] The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of $355 million ($373 million in 2003).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of $30 million ($2 million in 2003) are reported while expenses and other debits to outside parties of $43 million ($8 million in 2003) are reported in the Statement of Operations.

Revenues and other credits of $11 million ($25 million in 2003), and expenses and other debits of $3 million ($3 million in 2003) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

New Parks and Historic Sites Accounts

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2)(f) of the *Act*.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this *Act* or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the *Act*. The *Act* also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the *Act*, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of $276 thousand ($456 thousand in 2003) are reported while expenses and other debits to outside parties of $0 thousand ($0 thousand in 2003) are reported in the Statement of Operations.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by the Canada Employment Insurance Commission in accordance with Canadian generally accepted accounting principles. The accounting policies are identified in Note 2. The integrity and objectivity of the data and the estimates of importance in these financial statements are management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services
Social Development Canada

WAYNE G. WOUTERS
Chairperson of the Canada
Employment Insurance Commission

September 2, 2004

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2004 and the statements of operations and accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

However, I wish to reiterate concerns that I have expressed in previous reports about the size of the accumulated surplus in the Employment Insurance Account, which increased by about $2 billion during the year to $46 billion as at March 31, 2004. The *Employment Insurance Act* requires that all money collected for employment insurance purposes be credited to the Account. The balance in the Account can only be reduced by charges for employment insurance benefits and administration. In my view, Parliament did not intend for the Account to accumulate a surplus beyond what could reasonably be spent for employment insurance purposes, given the existing benefit structure and providing for an economic downturn. The current surplus now exceeds three times the maximum reserve that the Chief Actuary of Human Resources Development Canada considered sufficient in 2001. Accordingly, in my opinion the Government did not observe the intent of the *Employment Insurance Act*.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 2, 2004

Employment Insurance Account—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	2004	2003
Balance of the account with Receiver General for Canada (Note 7)	45,124,781	43,197,001
Premiums receivable	1,156,574	763,787
Due from claimants (Note 3)	484,916	427,073
Advances—Employment benefits and support measures	16,319	17,239
	46,782,590	44,405,100

LIABILITIES	2004	2003
Unredeemed warrants	88,992	265,744
Benefits payable	459,947	302,129
Amounts payable (Note 4)	504	25,116
	549,443	592,989
ACCUMULATED SURPLUS (Note 5)	46,233,147	43,812,111
	46,782,590	44,405,100

Contingencies (Note 11)

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services
Social Development Canada

WAYNE G. WOUTERS
Chairperson of the Canada
Employment Insurance Commission

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenue		
Premiums (Note 6)	17,900,359	18,243,025
Interest on the balance of the account with Receiver General for Canada (Note 7)	1,095,519	1,035,524
Penalties	46,985	71,433
Interest on overdue accounts receivable (Note 3)	29,170	19,363
	19,072,033	19,369,345
Expenses		
Benefits and support measures (Note 8 and Schedule)	15,069,693	14,501,467
Administration costs (Note 9)	1,521,034	1,519,095
Bad debts	60,270	80,754
	16,650,997	16,101,316
Surplus for the year	2,421,036	3,268,029
Accumulated surplus at the beginning of the year	43,812,111	40,544,082
Accumulated surplus at the end of the year (Note 5)	46,233,147	43,812,111

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Cash receipts:		
Premiums	17,507,572	18,566,199
Interest received	1,095,519	1,035,524
Recoveries of benefit overpayments and penalties	310,590	301,944
	18,913,681	19,903,667
Cash payments:		
Benefits and support measures	(15,257,946)	(15,042,879)
Administration costs	(1,551,203)	(1,530,425)
	(16,809,149)	(16,573,304)
Net increase in cash and cash equivalents	2,104,532	3,330,363
Cash and cash equivalents at beginning of year	42,931,257	39,600,894
Cash and cash equivalents at end of year	45,035,789	42,931,257

Cash and cash equivalents represent the balance of the account with Receiver General for Canada, net of the unredeemed warrants.

The accompanying notes and schedule are an integral part of these financial statements.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2004

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Customs and Revenue Agency and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and to be paid to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures provided to eligible persons and third parties. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or to be received from those claimants are deducted from benefits and support measures.

(d) Administration costs

The costs of administering the Act are based on an estimate of costs incurred by the Commission for the Account and with the applicable provinces and territories for the labour market development agreements.

(e) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2004—*Continued*

(f) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments and allowance for doubtful accounts. Actual results could differ significantly from these estimates.

3 Due from claimants

	2004	2003
	(in thousands of dollars)	
Benefit overpayments receivable	463,378	400,677
Amount of penalties receivable	229,621	245,359
	692,999	646,036
Less: allowance for doubtful accounts	350,366	340,665
	342,633	305,371
Estimated benefit repayments receivable from higher income claimants	142,283	121,702
	484,916	427,073

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling $349 million were established, including $16 million in interest ($315 million in 2002-2003, including $10 million in interest).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling $60 million, including $13 million in interest ($84 million in 2002-2003, including $9 million in interest).

During 2003-2004, the Commission recovered $311 million ($302 million in 2002-2003). Uncollectible benefit overpayments and penalties written off during the year amounted to $51 million ($44 million in 2002-2003).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations requiring federal government departments to charge interest on overdue accounts receivable, the Account started to charge interest on outstanding Employment Insurance and Unemployment Insurance debts caused through misrepresentation. This measure became effective July 1, 2002.

4 Amounts payable

	2004	2003
	(in thousands of dollars)	
To Canada—		
Tax deductions from warrants	31,736	28,878
Recoupments from warrants	4,506	3,402
Administration costs	(38,700)	(8,531)
	(2,458)	23,749
To provinces—		
Amounts payable to provinces related to Labour Market Development Agreements	(2,337)	(3,318)
Recoupments from warrants	1,955	1,778
Quebec tax deductions from warrants	3,344	2,907
	2,962	1,367
	504	25,116

5 Accumulated surplus

As at March 31, 2004, the accumulated surplus of the Account amounted to $46,233 million ($43,812 million as at March 31, 2003), an increase of $2,421 million ($3,268 million in 2002-2003) over the previous year.

In May 2001, the Act was amended to suspend the premium rate-setting process defined in Section 66 of the Act. The premium rates for the years 2002 and 2003 were set by the Governor in Council on the recommendation of the Minister of Human Resources Development and the Minister of Finance. Pursuant to Bill C-28 that came into force on June 19, 2003, the premium rate for the year 2004 was set at 1.98 percent.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2004—*Continued*

For the following calendar years, premium rates for each $100 of insurable earnings were:

	2004	2003	2002
	(in dollars)		
For employees	1.98	2.10	2.20
For employers (calculated at 1.4 times the employee rate)	2.77	2.94	3.08

6. Premiums

Premiums for the year are measured by the Canada Customs and Revenue Agency (CCRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2003 and 2004 will only be known once the CCRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment is completed.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2003, the total amount of reductions is estimated at $527 million ($532 million in 2002). Actual reductions for the calendar year 2002 were $513 million ($515 million in 2001). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

7. Interest on the balance of the account with Receiver General for Canada

Pursuant to section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest is credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to ninety percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied between 1.84 percent and 2.89 percent during the year (2.15 percent and 2.76 percent in 2002-2003). The rate for March 2004 was 1.84 percent (2.76 percent for March 2003).

8. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefits payouts. For benefits paid during the 12 months ended March 31, 2004, these undetected overpayments and underpayments are estimated to be $525 million and $219 million respectively ($470 million and $118 million for the 12 months ended March 31, 2003). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the year (as indicated in Note 3) and the estimated overpayments and underpayments of benefits for the same period.

9. Administration costs

	2004	2003
	(in thousands of dollars)	
Administration costs by activity:		
Employment Insurance Income Benefits	583,559	587,006
Service Delivery Support	397,077	380,327
Corporate Services	325,513	300,145
Human Resources Investment	129,462	165,092
	1,435,611	1,432,570
Add: Administration costs incurred by provinces and territories	91,623	91,319
Less: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(6,200)	(4,794)
	1,521,034	1,519,095

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2004—*Concluded*

The administration costs of the Act are based on an estimate of costs incurred by the Commission during the year. This estimate is based on a formula allocating the expenses between the Department of Human Resources Development and the Account. The formula takes into consideration the source of funding - from the Account or from the Consolidated Revenue Fund - in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year.

10. Related party transactions

Related party transactions not otherwise disclosed in these financial statements include administration costs of $114 million ($117 million in 2002-2003) charged by Public Works and Government Services Canada for accommodation and rental costs, and $103 million ($103 million in 2002-2003) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of $355 million ($373 million in 2002-2003).

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business.

11. Contingencies

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be payable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

Legal proceedings

Two legal proceedings have been filed against Her Majesty the Queen contesting on substantially similar grounds the constitutional validity of the *Employment Insurance Act* and parts thereof. In particular, certain provisions relating to the fixing of premiums and the size of the accumulated surplus in the Account are being challenged. Even though the Government won the case at trial, an appeal has been filed and in management's opinion, the final outcome of these proceedings cannot be determined at this time. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year that they are known.

A class action was launched following the trial decision mentioned above challenging the fixing of the premium rate and seeking restitution of the overpaid premiums. This case is at its preliminary stage and has yet to be certified as a class action.

Transfer payments to provinces and territories

Labour Market Development Agreements have been concluded with most of the provinces and territories. The agreements can be of two types: co-management agreements where both parties assume responsibility for the planning and design of programs, or transfer agreements where the province or territory assumes full responsibility for the design and delivery of active employment programs.

The Canada-Quebec Labour Market Development Agreement is a transfer agreement. At the time of preparation of the financial statements, discussions were taking place with the province of Quebec regarding a cumulative amount of $102 million ($28 million in 2003-2004, $20 million in 2002-2003, $17 million in 2001-2002 , $20 million in 2000-2001 and $17 million in 1999-2000) charged to expenses even though the eligibility has not been agreed by both parties, as required by the agreement. The outcome of these discussions cannot be determined as yet. Any required adjustments will be accounted for in the year when the eligibility of these expenses is clarified.

Employment Insurance Account—*Concluded*

SCHEDULE OF BENEFITS
AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Part I—Income benefits		
Regular	9,121,833	8,675,970
Fishing	337,096	309,314
Worksharing	26,945	23,062
	9,485,874	9,008,346
Special benefits		
Parental	1,986,726	1,854,547
Maternity	908,956	844,551
Sickness	754,101	691,379
Adoption	28,593	25,721
Compassionate care	1,533	
	3,679,909	3,416,198
	13,165,783	12,424,544
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	355,489	435,947
Self-employment	95,904	93,115
Job creation partnerships	73,679	67,598
Targeted wage subsidies	45,393	43,755
	570,465	640,415
Support measures		
Employment assistance	334,169	339,222
Labour market partnerships	192,386	270,711
Research and innovation	26,770	33,669
	553,325	643,602
Transfer payments to provinces and territories	893,819	892,751
	2,017,609	2,176,768
Benefits and support measures	15,183,392	14,601,312
Less: Benefit repayments received or to be received from higher income claimants	113,699	99,845
	15,069,693	14,501,467

Benefit rates—Income benefits

Benefits paid represent the lesser of 55 percent of average insurable earnings, or $413 per week. The benefit rate can be increased to a maximum of 80 percent of average insurable earnings or $413 per week for claimants who are in a low-income family with children.

SECTION 5

2003-2004

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

Page

Accounts payable and accrued liabilities 5.3
Tax payables 5.10
Interest and matured debt 5.11
Allowance for guarantees 5.12

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1

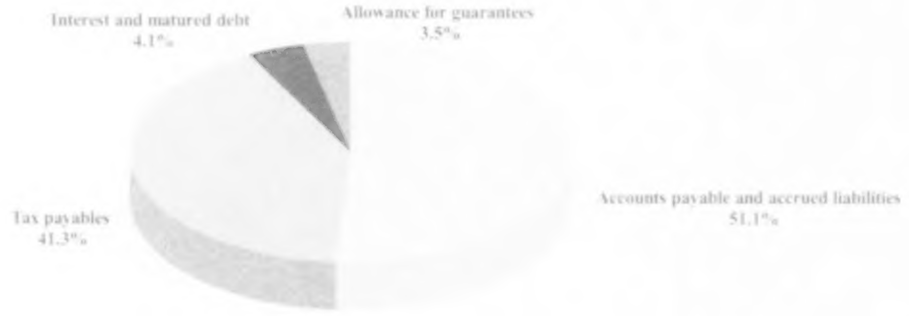
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2003[1]	March 31/2004
	$	$
Accounts payable and accrued liabilities, Table 5.2	37,784,438,189	40,831,048,882
Tax payables, Table 5.6	33,548,550,588	33,039,779,432
Interest and matured debt, Table 5.7	4,302,411,609	3,322,993,654
Allowance for guarantees, Table 5.8	3,802,000,000	2,770,400,000
Total	79,437,400,386	79,964,221,968

[1] Certain comparative figures have been restated to reflect the current year's presentation.

CHART 5A

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2004



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, environmental liabilities, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous paylist deductions, cross-currency swap revaluation account, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2003[1]	March 31/2004
	$	$
Accounts payable	26,823,082,629	28,495,647,271
Add: consolidation adjustment[2]	916,320,000	958,631,000
	27,739,402,629	*29,454,278,271*
Environmental liabilities	3,377,879,000	3,564,200,000
Accrued salaries and benefits	1,845,334,949	2,081,432,418
Notes payable to international organizations, Table 5.3	681,024,730	618,823,075
Provincial and territorial tax collection agreements account, Table 5.4	219,616,361	2,593,162,630
Miscellaneous paylist deductions	123,236,547	136,601,350
Cross-currency swap revaluation account	1,495,276,020	363,028,415
Other	157,608,993	89,887,900
Deferred revenues, Table 5.5	2,145,058,960	1,929,634,823
Total	37,784,438,189	40,831,048,882

[1] Certain comparative figures have been restated to reflect the current year's presentation.
[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Environmental liabilities

This account records the estimated costs related to the management and remediation of environmentally contaminated sites where the Government is obligated, or is likely obligated to incur such costs.

Accrued salaries and benefits

This amount records salaries and wages owing at year-end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and or notes payable that are later presented for encasement according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3

NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

		Receipts and other credits		Payments and other charges		
	April 1 2003	Note issuances	Revaluation[1]	Note encasement	Revaluation[1]	March 31 2004
	$	$	$	$	$	$
Finance—						
European Bank for Reconstruction and Development	21,392,300	10,628,379		9,846,463	3,062,809	19,111,407
International Development Association	219,637,000	230,133,000		147,743,000		302,027,000
Multilateral Investment Guarantee Agency	4,708,893				502,072	4,206,821
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank		3,812,443		3,812,443		
Asian Development Bank	12,071,583			3,809,274	1,475,830	6,786,479
Caribbean Development Bank	8,244,631	184,050			321,234	8,107,447
Inter-American Development Bank	6,307,529	824,557	445,491	1,856,891	201,600	5,519,086
International financial institutions–						
African Development Fund		67,227,302		67,227,302		
Asian Development Fund	195,875,113			68,418,004		127,457,109
Caribbean Development Bank—Special	54,324,680	9,022,298		3,708,253		59,638,725
Global Environment Facility Trust Fund	158,463,001			72,494,000		85,969,001
Inter-American Development Bank—Fund for Special Operations		1,162,374		1,162,374		
International Fund for Agriculture Development		14,533,867		14,533,867		
Montreal Protocol Fund		6,216,533		6,216,533		
	408,662,794	*98,162,374*		*233,760,333*		*273,064,835*
Total	681,024,730	343,744,803	445,491	400,828,404	5,563,545	618,823,075

[1] Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces, territories, and aboriginal governments, pursuant to the *Federal Provincial Fiscal Arrangements Act* and harmonized sales tax and sales taxes pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial, territorial, and aboriginal governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, the Government is empowered to enter into agreements with provincial governments, to collect the harmonized sales tax, and to make payments to them with respect to such tax.

The Government of Canada has entered into agreements with provinces and territories (excluding Quebec), and with some self-governing First Nations, to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend), to collect corporate income tax, and, to pay in instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador, to collect the harmonized sales tax, and to make payments to them with respect to such tax. Furthermore, the Government has also entered into agreements with some First Nations, to collect sales taxes on motive fuels, tobacco, and alcohol, and to make payments to them with respect to such agreements. This account also reflects amounts related to the Government of Canada's administration of various provincial and territorial programs under Memoranda of Understanding, such as child benefit programs.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax and sales taxes.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Total Personal Income Tax administered by Canada Customs and Revenue Agency	(634,726,104)	34,944,916,541		34,310,190,437
Less: payments to provinces and territories—				
Newfoundland and Labrador			752,883,139	752,883,139
Prince Edward Island			163,376,500	163,376,500
Nova Scotia			1,452,732,481	1,452,732,481
New Brunswick			972,333,532	972,333,532
Ontario			17,249,013,110	17,249,013,110
Manitoba			1,644,130,859	1,644,130,859
Saskatchewan			1,236,668,571	1,236,668,571
Alberta			4,590,825,330	4,590,825,330
British Columbia			4,837,779,222	4,837,779,222
Yukon			35,195,661	35,195,661
Northwest Territories			59,839,699	59,839,699
Nunavut			13,596,619	13,596,619
First Nations			2,755,365	2,755,365
			33,011,130,088	*33,011,130,088*
Total personal income tax on hand	**(634,726,104)**	**34,944,916,541**	**33,011,130,088**	**1,299,060,349**

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Total Corporate Income Tax administered by Canada Customs and Revenue Agency	574,499,293	2,755,644,263		3,330,143,556
Less: payments to provinces and territories—				
Newfoundland and Labrador			93,584,747	93,584,747
Prince Edward Island			29,827,682	29,827,682
Nova Scotia			350,111,634	350,111,634
New Brunswick			158,377,767	158,377,767
Ontario			173,909,552	173,909,552
Quebec			63,744,031	63,744,031
Manitoba			307,017,156	307,017,156
Saskatchewan			307,206,566	307,206,566
Alberta			20,350,417	20,350,417
British Columbia			778,344,576	778,344,576
Yukon			5,286,636	5,286,636
Northwest Territories			58,117,889	58,117,889
Nunavut			7,759,583	7,759,583
			2,353,638,236	*2,353,638,236*
Total corporate income tax on hand	**574,499,293**	**2,755,644,263**	**2,353,638,236**	**976,505,320**
Total Harmonized Sales Tax administered by Canada Customs and Revenue Agency	279,521,487	2,369,266,127		2,648,787,614
Less: payments to provinces and territories—				
Newfoundland and Labrador			550,879,990	550,879,990
Nova Scotia			1,009,480,514	1,009,480,514
New Brunswick			771,135,522	771,135,522
			2,331,496,026	*2,331,496,026*
Total harmonized sales tax on hand	**279,521,487**	**2,369,266,127**	**2,331,496,026**	**317,291,588**
Total First Nations Sales Tax administered by Canada Customs and Revenue Agency	321,685	4,042,926		4,364,611
Less: payments to First Nations			4,059,238	4,059,238
Total First Nations Sales Tax on hand	**321,685**	**4,042,926**	**4,059,238**	**305,373**
Total	219,616,361	40,073,869,857	37,700,323,588	2,593,162,630

Miscellaneous paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents separately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

TABLE 5.5

DEFERRED REVENUES

	April 1 2003	Receipts and other credits	Payments and other charges	March 31 2004
	$	$	$	$
Deferred revenues—				
Citizenship and Immigration	249,734,313	44,185,496	11,442	293,908,367
Industry	1,666,731,057	89,608,585	350,021,638	1,406,318,004
Other departments	175,265,398	43,359,753	42,402,552	176,222,599
Total	2,091,730,768	177,153,834	392,435,632	1,876,448,970
Other deferred revenues—Specified purpose accounts[1]—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research	23,127,791	22,948,199	22,562,606	23,513,384
Canadian Heritage—				
National Archives of Canada—				
Special operating account		25,000		25,000
Environment—				
Endangered species—Donations	104,111		100,000	4,111
Fisheries and Oceans—				
St-Lawrence Seaway Dredging	2,635,116	223,761		2,858,877
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund	340,719		7,820	332,899
Governor General—				
Rideau Hall—Donations	4,550	17,500	3,520	18,530
Health—				
Canadian Institutes of Health Research—				
Donations for research	926,112	6,503,847	5,729,744	1,700,215
Human Resources Development—				
Canadian Centre for Occupational Health and Safety—				
Donations	89,877	50		89,927
Industry—				
Prime Minister Awards	1,706,835	301,700	317,575	1,690,960
Canadian Space Agency—				
Space training project		123,156	61,956	61,200
National Research Council of Canada—				
Trust fund	22,727,792	19,713,670	21,933,871	20,507,591
Natural Sciences and Engineering Research Council—				
Trust fund	250			250
Social Sciences and Humanities Research Council—				
Trust fund	406,382	7,994	10,000	404,376
	24,841,259	*20,146,520*	*22,323,402*	*22,664,377*
National Defence—				
Corporate sponsorships and donations	12,207	48,219	28,259	32,167
Privy Council—				
Canadian Centre for Management Development—				
Donation	13,787			13,787
Solicitor General—				
Royal Canadian Mounted Police—				
Royal Canadian Mounted Police Pipe Band (NCR)	1,572		1,572	
Mounted Police Foundation	35,246	307,517	93,100	249,663
Sponsorship Agreement—Contributions	1,085,305	389,041	838,486	635,860
	1,122,123	*696,558*	*933,158*	*885,523*
Total—Donation and bequest accounts	53,217,652	50,609,654	51,688,509	52,138,797

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1 2003	Receipts and other credits	Payments and other charges	March 31 2004
	$	$	$	$
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Mackenzie King trust account		11,633	11,633	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research	7,268	3,626	8,013	2,881
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund	51,424	30,000	78,742	2,682
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	51,848	7,661		59,509
Transport—				
Shared-cost agreements—Transportation research and development		1,518,811	536,827	981,984
Total—Endowment interest accounts	110,540	1,571,731	635,215	1,047,056
Total—Other deferred revenues—Specified purpose accounts	53,328,192	52,181,385	52,323,724	53,185,853
Total—Deferred revenues	2,145,058,960	229,335,219	444,759,356	1,929,634,823

(1) In 2002-2003, these accounts were reported in Section 6 of this volume.

Shared-cost agreements—Research

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Donations for research—Canadian Institutes of Health Research

This account, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, records donations and contributions received from organizations and individuals for biomedical research.

Donations—Canadian Centre for Occupational Health and Safety

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Ministers Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

Space training project

This account was established to record funds received for the payment of expenses related to the space training project.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act* (1978) to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations.

Donations—Canadian Centre for Management Development

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements—Transportation research and development

This account was established to record,on a temporary basis, *a)* monies received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, *b)* monies received from private sector and provincial governments to directly support the departmental strategic objectives.

Tax Payables

Tax payables include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year-end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

TABLE 5.6

TAX PAYABLES

	April 1/2003	March 31/2004
	$	$
Personal and non-resident income tax	18,732,205,942	18,646,364,667
Corporate income tax	8,258,328,394	8,238,968,996
Goods and services tax	6,484,486,755	5,988,113,070
Customs and excise	73,529,497	166,332,699
Total	33,548,550,588	33,039,779,432

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized discounts, premiums and commissions on unmatured debt.

Table 5.7 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.7

INTEREST AND MATURED DEBT

	April 1/2003	March 31/2004
	$	$
Interest due	3,652,749,150	3,500,830,507
Interest accrued	5,622,616,681	5,240,495,924
Matured debt	282,600,274	191,337,475
	9,557,966,105	8,932,663,906
Less: unamortized discounts on Canada bills	3,004,946	3,375,918
unamortized discounts on Treasury bills	1,023,201,681	865,133,670
unamortized discounts and premiums on marketable bonds	4,228,900,903	4,740,379,231
unamortized commissions on Canada savings, Canada premium and Canada investment bonds	446,966	781,433
	5,255,554,496	5,609,670,252
Total	4,302,411,609	3,322,993,654

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Unamortized commissions on Canada savings, Canada premium and Canada investment bonds

This account records the portion of the commissions on outstanding Canada savings bonds , Canada premium bonds and Canada investment bonds which has not yet been charged to expenses. Commissions are amortized over the life of the bonds.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.8 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.8

ALLOWANCE FOR GUARANTEES

	April 1/2003	March 31/2004
	$	$
Allowance for loan guarantees	823,000,000	765,000,000
Allowance for borrowings of Crown corporations	2,979,000,000	2,005,400,000
Total	3,802,000,000	2,770,400,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2003-2004

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

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INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1

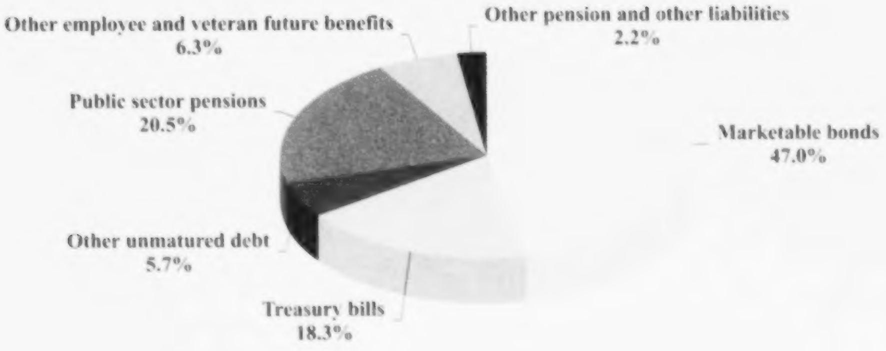
INTEREST-BEARING DEBT

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Unmatured debt[1]—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	288,245,374,665	67,609,113,685	77,074,783,000	278,779,705,350
Treasury bills, Table 6.3	104,410,940,000	262,416,702,000	253,450,000,000	113,377,642,000
Canada savings, Canada premium and Canada investment bonds, Table 6.4	22,584,155,272	1,967,566,073	3,221,633,024	21,330,088,321
Non-marketable bonds and notes, Table 6.5	3,370,781,693	4,000,000,000	3,943,452,240	3,427,329,453
	418,611,251,630	*335,993,381,758*	*337,689,868,264*	*416,914,765,124*
Payable in foreign currencies—				
Marketable bonds, Table 6.2	14,018,589,127	199,454,777	1,320,672,104	12,897,371,800
Canada bills, Table 6.6	2,602,884,967	14,003,014,527	13,241,426,274	3,364,473,220
Canada notes, Table 6.7	1,244,200,000	13,200,000		1,257,400,000
Euro medium-term notes, Table 6.8	3,274,970,839	11,200,000	263,428,999	3,022,741,840
	21,140,644,933	*14,226,869,304*	*14,825,527,377*	*20,541,986,860*
	439,751,896,563	350,220,251,062	352,515,395,641	437,456,751,984
Obligations related to capital leases, Table 6.13	2,663,320,886	154,902,349	44,011,797	2,774,211,438
Total—Unmatured debt	442,415,217,449	350,375,153,411	352,559,407,438	440,230,963,422
Pension and other liabilities—				
Public sector pensions, Table 6.16—				
Superannuation accounts	133,905,905,720	15,129,998,382	13,618,098,314	135,417,805,788
Allowance for pension adjustments	(8,198,000,000)	3,996,000,000	3,656,000,000	(7,858,000,000)
	125,707,905,720	*19,125,998,382*	*17,274,098,314*	*127,559,805,788*
Other employee and veteran future benefits, Table 6.28	38,844,000,000	3,415,000,000	2,892,000,000	39,367,000,000
Due to Canada Pension Plan, Table 6.29—				
Canada Pension Plan Account	7,092,669,944	30,442,758,903	30,052,476,668	7,482,952,179
Other liabilities—				
Government Annuities Account	437,469,785	28,735,914	60,483,508	405,722,191
Deposit and trust accounts, Table 6.30	1,476,187,062	641,927,027	581,714,177	1,536,399,912
Other specified purpose accounts, Table 6.33	4,728,983,728	2,052,840,276	2,235,836,309	4,545,987,695
	52,579,310,519	*36,581,262,120*	*35,822,510,662*	*53,338,061,977*
Total—Pension and other liabilities	178,287,216,239	55,707,260,502	53,096,608,976	180,897,867,765
Total	620,702,433,688	406,082,413,913	405,656,016,414	621,128,831,187

[1] This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A

INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2004



UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due and obligations related to capital leases.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2004.

TABLE 6.2

MARKETABLE BONDS

	April 1 2003	Receipts and other credits[1]	Payments and other charges[1]	March 31 2004
	$	$	$	$
Payable in Canadian Currency—				
Matured 2003-2004	31,726,998,000		31,726,998,000	
Maturing 2004-2005	40,788,809,000		8,260,343,000	32,528,466,000
2005-2006	26,209,337,000	5,900,000,000	805,004,000	31,304,333,000
2006-2007	18,015,817,000	7,137,765,000	1,558,532,000	23,595,050,000
2007-2008	20,315,980,000		1,150,060,000	19,165,920,000
2008-2009	18,558,841,000	5,800,000,000	2,501,945,000	21,856,896,000
2009-2010	10,468,168,000	4,900,000,000	333,485,000	15,034,683,000
2010-2011	13,724,461,000		770,863,000	12,953,598,000
2011-2012	15,669,390,000		577,039,000	15,092,351,000
2012-2013	11,600,000,000			11,600,000,000
2013-2014	8,169,436,000	6,000,000,000	469,548,000	13,699,888,000
2014-2015		5,468,165,000		5,468,165,000
2015-2016	1,231,830,000		748,825,000	483,005,000
2020-2021	1,391,778,000		286,020,000	1,105,758,000
2021-2022	8,506,628,190	5,909,842	838,784,000	7,673,754,032
2022-2023	899,128,000		273,861,000	625,267,000
2023-2024	8,054,189,000		182,547,000	7,871,642,000
2025-2026	8,738,000,000		252,897,000	8,485,103,000
2026-2027	6,167,823,951	5,671,326		6,173,495,277
2027-2028	9,323,112,000		346,986,000	8,976,126,000
2029-2030	13,900,000,000			13,900,000,000
2031-2032	6,548,764,524	6,021,601		6,554,786,125
2033-2034	9,200,000,000	4,210,295,000		13,410,295,000
2036-2037		1,403,846,916		1,403,846,916
	289,208,490,665	40,837,674,685	51,083,737,000	278,962,428,350
Less: Government's holdings—				
Government's holdings	939,267,000	26,771,439,000	25,832,172,000	
Consolidation adjustment[2]	23,849,000		158,874,000	182,723,000
	963,116,000	*26,771,439,000*	*25,991,046,000*	*182,723,000*
Total marketable bonds payable in Canadian currency	288,245,374,665	67,609,113,685	77,074,783,000	278,779,705,350
Payable in foreign currencies—				
Matured 2003-2004	141,488,581		141,488,581	
Maturing 2004-2005	2,935,600,000		313,000,000	2,622,600,000
2005-2006	2,201,700,000		234,750,000	1,966,950,000
2006-2007	1,467,800,000		156,500,000	1,311,300,000
2007-2008	468,228,200		49,923,500	418,304,700
2008-2009	6,949,335,160	22,905,876	391,250,000	6,580,991,036
2009-2010	231,758,281		24,710,567	207,047,714
2016-2017	56,134,543		5,985,186	50,149,357
2018-2019	23,602,224		2,516,520	21,085,704
2019-2020	5,137,300		547,750	4,589,550
	14,480,784,289	22,905,876	1,320,672,104	13,183,018,061
Less: Government's holdings and securities held for the retirement of unmatured debt[3]	462,195,162	176,548,901		285,646,261
Total marketable bonds payable in foreign currencies	14,018,589,127	199,454,777	1,320,672,104	12,897,371,800
Total	302,263,963,792	67,808,568,462	78,395,455,104	291,677,077,150

[1] This column includes the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

[2] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

[3] These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation. They include an amount of $7 million in Government's holdings.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2004 consists of $4,700 million in odd issue bills; $32,600 million in three-month bills; $25,900 million in six-month bills; and, $50,200 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

TABLE 6.3

TREASURY BILLS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Three-month bills	30,800,000,000	129,700,000,000	127,900,000,000	32,600,000,000
Six-month bills	23,800,000,000	51,900,000,000	49,800,000,000	25,900,000,000
Other bills	50,000,000,000	80,650,000,000	75,750,000,000	54,900,000,000
	104,600,000,000	262,250,000,000	253,450,000,000	113,400,000,000
Less: Government's holdings— Consolidation adjustment[1]	189,060,000	166,702,000		22,358,000
Total	104,410,940,000	262,416,702,000	253,450,000,000	113,377,642,000

[1] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Canada Savings, Canada Premium and Canada Investment Bonds

Canada savings, Canada premium and Canada investment bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

— issued to Canadian residents;

— issued in Canadian currency only;

— registered in the name of the holder;

— fixed dates of maturity;

— not marketable;

— not subject to call before maturity;

— term to maturity of seven years or more;

— Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue);

— Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable; and,

— Canada investment bonds carry a fixed rate for the duration of their terms (3,5 or 7 years). Accrued simple interest will be credited monthly and will be paid on each anniversary until maturity. Accrued compound interest will be credited on each annual anniversary until maturity.

Table 6.4 presents a summary of the balances and transactions for Canada savings, Canada premium and Canada investment bonds.

TABLE 6.4

CANADA SAVINGS, CANADA PREMIUM AND CANADA INVESTMENT BONDS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Canada Savings Bonds—				
Maturing 2004-2005	1,907,700,848		302,123,038	1,605,577,810
2005-2006	1,186,188,863		173,540,627	1,012,648,236
2006-2007	1,630,195,554		255,284,174	1,374,911,380
2007-2008	3,541,136,585		251,516,225	3,289,620,360
2008-2009	3,327,583,991		184,964,796	3,142,619,195
2009-2010	509,371,287		86,833,384	422,537,903
2010-2011	565,050,593		125,782,932	439,267,661
2011-2012	829,351,436		250,160,983	579,190,453
2012-2013	969,456,143		64,380,352	905,075,791
2013-2014[1]	1,617,729,726	708,481,797	1,060,151,271	1,266,060,252
2014-2015		110,900		110,900
	16,083,765,026	*708,592,697*	*2,754,737,782*	*14,037,619,941*
Canada Premium Bonds—				
Maturing 2006-2007	77,754,334		557,521	77,196,813
2007-2008	17,787,282		637,402	17,149,880
2008-2009	1,401,328,245		69,665,464	1,331,662,781
2009-2010	743,992,429		45,039,441	698,952,988
2010-2011	1,544,679,407		258,194,218	1,286,485,189
2011-2012	1,002,757,285		35,666,753	967,090,532
2012-2013	1,711,404,692		57,134,443	1,654,270,249
2013-2014	686,572	1,252,144,341		1,252,830,913
2014-2015		280,835		280,835
	6,500,390,246	*1,252,425,176*	*466,895,242*	*7,285,920,180*
Canada Investment Bonds—				
Maturing 2006-2007		6,548,200		6,548,200
Total	22,584,155,272	1,967,566,073	3,221,633,024	21,330,088,321

[1] Ten years maturity extension to CSB Series 46 until November 1, 2013.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care and the Diagnostic/Medical Equipment Trust. They have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST and the Diagnostic/Medical Equipment Trust;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5

NON-MARKETABLE BONDS AND NOTES

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 2003-2004	17,259,000		17,259,000	
Maturing 2004-2005	16,661,000			16,661,000
2005-2006	239,955,000			239,955,000
2006-2007	1,352,282,000			1,352,282,000
2007-2008	699,981,000			699,981,000
2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
	3,368,501,000		*17,259,000*	*3,351,242,000*
Canada Health and Social Transfer Supplement Trust for Health Care—				
Matured 2003-2004	2,280,693		2,280,693	
Maturing 2005-2006		2,500,000,000	2,452,424,094	47,575,906
	2,280,693	*2,500,000,000*	*2,454,704,787*	*47,575,906*
Diagnostic/Medical Equipment Trust—				
Maturing 2005-2006		1,500,000,000	1,471,488,453	28,511,547
Total	3,370,781,693	4,000,000,000	3,943,452,240	3,427,329,453

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

— issued at a discount in lieu of interest payments;

— term to maturity of not more than 270 days;

— transferable; and,

— bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2004.

Table 6.6 presents a summary of Canada bill issues and redemptions.

TABLE 6.6

CANADA BILLS

	April 1 2003	Receipts and other credits	Payments and other charges	March 31 2004
	$	$	$	$
Canada bills before revaluation	2,671,004,159	14,003,014,527	13,207,714,315	3,466,304,371
Exchange valuation adjustment	(68,119,192)		33,711,959	(101,831,151)
Total	2,602,884,967	14,003,014,527	13,241,426,274	3,364,473,220

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2004.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7

CANADA NOTES

	April 1/2003	Receipts and other credits(1)	Payments and other charges(1)	March 31/2004
	$	$	$	$
Payable in foreign currencies—				
Maturing 2005-2006	622,100,000	6,600,000		628,700,000
Maturing 2008-2009	622,100,000	6,600,000		628,700,000
Total	1,244,200,000	13,200,000		1,257,400,000

(1) This column includes the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2004.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM-TERM NOTES

	April 1/2003	Receipts and other credits[1]	Payments and other charges[1]	March 31/2004
	$	$	$	$
Payable in foreign currencies—				
Matured 2003-2004	95,407,000		95,407,000	
Maturing 2004-2005	1,467,424,243		156,459,936	1,310,964,307
2007-2008	108,439,596		11,562,063	96,877,533
2009-2010	1,603,700,000	11,200,000		1,614,900,000
Total	3,274,970,839	11,200,000	263,428,999	3,022,741,840

[1] This column includes the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 1999-2000 to 2003-2004 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury bills, Canada savings, Canada premium and Canada investment bonds, non-marketable bonds and notes (including the bonds for the Canada Pension Plan Investment Fund and the notes for the Canada Health and Social Transfer Supplement Trust for Health Care and Diagnostic/Medical Equipment Trust), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 2000 TO 2004, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings, Canada premium and Canada investment bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt[1]	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2004	291,677	5.96	113,378	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	437,457	4.91
2003	302,264	6.26	104,411	3.04	22,584	3.43	3,371	10.14	2,603	1.12	4,519	2.36	439,752	5.32
2002	313,115	6.61	94,039	2.64	23,966	3.23	3,391	10.16	3,355	1.75	4,405	2.46	442,271	5.56
2001	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11
2000	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

[1] Excludes obligations related to capital leases.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1999-2000 to 2003-2004 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2004	3.24	1.99	1.99
2003	3.14	2.38	3.14
2002	4.49	1.90	2.34
2001	5.75	4.60	4.60
2000	5.28	4.30	5.28
Six-month bills—			
2004	3.36	1.98	1.98
2003	3.37	2.67	3.37
2002	4.52	1.96	2.73
2001	6.01	4.58	4.58
2000	5.56	4.43	5.56
Other bills—			
2004	3.62	2.01	2.01
2003	3.66	2.27	3.66
2002	4.63	2.15	3.48
2001	6.33	4.58	4.58
2000	5.98	4.56	5.94

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings, Canada premium and Canada investment bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2005	35,151	6.38	113,400	2.52	1,605	1.75	17	13.37	3,364	0.92	1,311	0.90	154,848	3.34
2006	33,271	5.71			1,013	1.75	316	9.08			629	0.70	35,229	5.54
2007	24,906	5.63			1,459	2.03	1,352	9.60				0.00	27,717	5.63
2008	19,584	5.96			3,307	5.12	700	10.01			97	0.82	23,688	5.94
2009	28,438	5.37			4,474	5.37	519	10.20			629	1.90	34,060	5.38
2010/2014 ...	68,588	5.84			9,472	2.48	523	11.03			1,615	4.50	80,198	5.45
2015/2019 ...	6,022	5.54											6,022	5.54
2020/2024 ...	17,281	6.94											17,281	6.94
2025/2029 ...	23,635	7.38											23,635	7.38
2030/2034 ...	33,865	5.41											33,865	5.41
2035/2039 ...	1,404	3.00											1,404	3.00
	292,145	5.96	113,400	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	437,947	4.90
Less: Government's holdings	468	8.53	22	2.52									490	8.37
	291,677	5.96	113,378	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	437,457	4.90
Obligations related to capital leases													2,774	6.75
Total	291,677	5.96	113,378	2.52	21,330	3.37	3,427	9.96	3,364	0.92	4,281	2.37	440,231	4.91

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2003	Issues Borrowings	Retirements	March 31/2004
Unmatured debt of the Government of Canada(1)	439,752	350,220	352,515	437,457
Obligations related to Capital Leases(1)	2,663	155	44	2,774
	442,415	*350,375*	*352,559*	*440,231*
Borrowings of enterprise Crown corporations designated as agents of Her Majesty(2)	46,342	65,655	67,702	44,295
Total	488,757	416,030	420,261	484,526

(1) Details can be found in this section.

(2) Details can be found in Section 9 (Table 9.6) of this volume.

Obligations related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent to ownership of the asset to the lessee.

Table 6.13 presents obligations related to capital lease agreements by asset type.

TABLE 6.13

OBLIGATIONS RELATED TO CAPITAL LEASES

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Land	11,530,909		234,236	11,296,673
Buildings	1,109,277,489	102,553,530		1,211,831,019
Works and infrastructure	721,367,367		12,332,479	709,034,888
Machinery and equipment	21,380,691	1,859,487	566,864	22,673,314
Vehicles	799,764,430	50,489,331	30,878,218	819,375,543
Total	2,663,320,886	154,902,349	44,011,797	2,774,211,438

Capital Leases

Table 6.14 provides details of obligations under capital lease arrangements.

TABLE 6.14

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES

(In thousands of dollars)

				Balances at March 31, 2004		
	Inception date	Lease term in years	Implicit interest rate (%)	Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Canada Customs and Revenue Agency—						
IBM Canada Ltd	Various	Various	Various	1,593	33	1,560
Storagetek Canada Inc	Various	Various	Various	1,793	72	1,721
				3,386	*105*	*3,281*
Environment—						
National Wildlife Research Centre, Carleton University, Ottawa	May 1/2002	25	5.63(1)	29,900	13,361	16,539
Human Resources Development—						
Canon Canada	May 4/2001	5	15(1)	266	38	228
Sprint Canada Inc	Jan 1/2002	5	6(1)	8,944	114	8,830
				9,210	*152*	*9,058*
National Defence—						
Edmonton Armoury North	Dec 31/2000	20	5.62(1)	23,500	8,280	15,220
Edmonton Armoury South	May 1/1999	20	6.09(1)	33,615	13,360	20,255
HMCS Windsor Submarine	Oct/2001	6	0.00(1)	42,429		42,429
HMCS Corner Brook	Feb /2003	6	0.00(1)	63,000		63,000
Longue Pointe Supply Depot	Nov 30/1994	35	8.26(1)	94,284	55,098	39,186
Shawinigan Armoury	May 12/1999	20	5.46(1)	8,435	2,700	5,735
IBM (DES)	Jan/2004	3	3.29(1)	2,780	103	2,677
Milit-Air (NFTC)	Dec/1999	20	5.78(1)	975,051	336,540	638,511
Hawks and Harvards	Oct/2003	17	5.87(1)	118,781	43,354	75,427
				1,361,875	*459,435*	*902,440*
Public Works and Government Services—						
Journal Tower, Ottawa	Sep 1/1992	12	19.2(1)	9,566	723	8,843
Informatics hardware	Apr 3/2003	4	4.4(1)	1,824	115	1,709
1040 Boulevard St-Joseph, Gatineau	Feb 1/2003	5	8.0(1)	1,836	259	1,577
1741 Brunswick Street, Halifax	July 1/2002	5	11.5(1)	1,455	262	1,193
Place du Centre, Gatineau	Feb 17/1978	30	11.2(1)	17,275	4,138	13,137
280 St-Dominique, Quebec	Dec 1/2003	5	4.2(1)	1,223	113	1,110
400 Cooper Street, Ottawa	Apr 1/2002	7	6.8(1)	3,017	465	2,552
Centennial Towers, Ottawa	Dec 1/2003	5	7.5(1)	48,915	7,751	41,164
1130 Morrison Drive, Ottawa	Apr 1/2003	10	6.1(1)	1,698	395	1,303
4455 12e Avenue, Shawinigan-Sud	Sep 1/2003	10	8.9(1)	3,945	1,275	2,670
50 King Street, Moncton	June 1/2002	10	6.4(1)	2,066	460	1,606
985 McGill Pl, Kamloops	June 1/2002	15	13.5(1)	4,041	2,156	1,885
Archives St-Augustin de Desmaures, Montreal	Oct 1/1999	15	14.6(1)	11,070	5,424	5,646
Bank of Canada, Ottawa	Sep 1/2002	10	6.0(1)	13,548	2,931	10,617
Boyd Warehouse, Complex No 2, Ottawa	Apr 1/2002	10	31.3(1)	3,484	2,211	1,273
C. D. Howe, 240 Sparks Street, Ottawa	Sep 1/1977	35	9.2(1)	51,342	15,677	35,665
Canada Building & Entreprise Building, Ottawa	Apr 30/2003	10	5.9(1)	57,082	12,949	44,133
Complexe Guy Favreau, Montreal	Jan 1/2004	15	5.8(1)	130,528	50,233	80,295
Cour Fédérale, Montreal	Feb 9/1994	20	23.5(1)	16,822	10,286	6,536
Government of Canada Building, Cornwall	Dec 1/1994	25	9.8(1)	15,523	7,598	7,925
Judy Lamarsh, Chatham (GOCB)	June 1/1995	25	8.7(1)	7,574	3,515	4,059
Killeany Place Complex, Ottawa	Aug 1/2002	7	5.1(1)	3,458	432	3,026
Labelle, Ottawa	Apr 1/2002	10	5.6(1)	7,838	1,528	6,310
L'Esplanade Laurier, Ottawa	Oct 1/2000	10	6.9(1)	50,837	12,516	38,321
Library Square (Block 56), Vancouver	May 1/1995	25	9.7(1)	107,226	52,955	54,271
Louis Saint-Laurent, Gatineau	Nov 1/2001	15	6.4(1)	92,225	32,030	60,195

TABLE 6.14

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES—*Concluded*

(In thousands of dollars)

				Balances at March 31, 2004		
	Inception date	Lease term in years	Implicit interest rate (%)	Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
McArthur, Ottawa	Sep 1/2002	10	23.5[1]	3,626	2,053	1,573
Metropolitan Place, Dartmouth	Apr 1/2002	8	13.3[1]	3,695	1,159	2,536
Montcalm Phase II, Gatineau	Apr 1/2002	10	22.7[1]	7,414	4,004	3,410
O.A.C.I., Montreal	Nov 1/1996	20	9.9[1]	163,831	77,128	86,703
Place Bell Canada, Ottawa	May 30/2003	15	10.9[1]	13,300	6,508	6,792
Place Vincent Massey, Gatineau	Aug 1/2001	10	6.2[1]	16,155	3,204	12,951
Purdy's Wharf Tower II, Halifax	Oct 1/2003	8	4.5[1]	4,463	679	3,784
Queensway Corporate Campus Phase II, Ottawa	Apr 1/2002	9	16.9[1]	6,416	2,668	3,748
Royal Bank Building, Toronto	May 1/2002	10	5.8[1]	39,515	8,006	31,509
Sir Wilfrid Laurier, Ottawa	Mar 1/2001	10	17.0[1]	33,100	13,709	19,391
Terrasses de la Chaudière, Gatineau	Jan 1/1993	20	10.0[1]	195,587	81,178	114,409
Urbandale Building, Ottawa	June 1/2002	10	4.4[1]	4,317	696	3,621
				1,156,837	*429,389*	*727,448*
Transport —						
Confederation Bridge	May 31/1997	35	6.16[1]	1,749,340	1,040,306	709,034
Other departments—						
Leases less than $1,000,000				14,714	2,751	11,963
				4,325,262	1,945,499	2,379,763
Consolidated Crown corporations—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, 250 Front St. W.,Toronto				776,412	414,888	361,524
Canadian Museum of Nature—						
National Heritage Building Aylmer, Quebec				96,250	63,326	32,924
Other consolidated Crown corporations—						
Leases less than $1,000,000				1		1
				872,663	478,214	394,449
Total				5,197,925	2,423,713	2,774,212

[1] Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

Maturity of obligations related to capital leases

Table 6.15 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.15

MATURITY OF OBLIGATIONS RELATED TO CAPITAL LEASES
(in thousands of dollars)

	Payments due in						
	2005	2006	2007	2008	2009	2010 and subsequent years	Total
Canada Customs and Revenue Agency—							
Remaining payments	2,907	479					3,386
Imputed interest	100	5					105
	2,807	*474*					*3,281*
Environment—							
Remaining payments	1,300	1,300	1,300	1,300	1,300	23,400	29,900
Imputed interest	931	910	888	865	841	8,926	13,361
	369	*390*	*412*	*435*	*459*	*14,474*	*16,539*
Human Resources Development—							
Remaining payments	1,569	1,536	6,105				9,210
Imputed interest	74	52	26				152
	1,495	*1,484*	*6,079*				*9,058*
National Defence—							
Remaining payments	109,326	109,326	105,217	92,888	78,746	866,372	1,361,875
Imputed interest	46,542	44,685	42,719	40,656	38,479	246,354	459,435
	62,784	*64,641*	*62,498*	*52,232*	*40,267*	*620,018*	*902,440*
Public Works and Government Services—							
Remaining payments	115,344	105,778	105,850	110,152	97,712	622,001	1,156,837
Imputed interest	61,260	56,651	52,367	47,508	42,112	169,491	429,389
	54,084	*49,127*	*53,483*	*62,644*	*55,600*	*452,510*	*727,448*
Transport—							
Remaining payments	51,779	51,005	51,776	52,558	53,352	1,488,870	1,749,340
Imputed interest	38,885	37,524	37,681	37,822	37,945	850,449	1,040,306
	12,894	*13,481*	*14,095*	*14,736*	*15,407*	*638,421*	*709,034*
Other departments—							
Leases less than $1,000,000—							
Remaining payments	3,826	3,525	3,037	2,458	906	962	14,714
Imputed interest	958	743	514	287	104	145	2,751
	2,868	*2,782*	*2,523*	*2,171*	*802*	*817*	*11,963*
	137,301	132,379	139,090	132,218	112,535	1,726,240	2,379,763
Consolidated Crown corporations—							
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	611,217	776,412
Imputed interest	27,223	26,785	26,314	25,808	25,263	283,495	414,888
	5,816	*6,254*	*6,725*	*7,231*	*7,776*	*327,722*	*361,524*
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	78,750	96,250
Imputed interest	3,253	3,229	3,202	3,172	3,140	47,330	63,326
	247	*271*	*298*	*328*	*360*	*31,420*	*32,924*
Other consolidated Crown corporations—							
Leases less than $1,000,000—							
Remaining payments	1						1
Imputed interest							
	1						*1*
	6,064	6,525	7,023	7,559	8,136	359,142	394,449
	143,365	138,904	146,113	139,777	120,671	2,085,382	2,774,212
Summary—							
Remaining payments	322,591	309,488	309,824	295,895	268,555	3,691,572	5,197,925
Imputed interest	179,226	170,584	163,711	156,118	147,884	1,606,190	2,423,713
Net obligations	143,365	138,904	146,113	139,777	120,671	2,085,382	2,774,212

PENSION AND OTHER LIABILITIES

Pension and other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act*, as well as specified purpose accounts. The latter represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans for substantially all its employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans are transferred to the Public Sector Pension Investment Board. The goal of the Board is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Benefits are integrated with benefits under the Canada/Quebec pension plans. Basic pensions are indexed annually (on January 1) to the cost of living.

Plan members contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 7.5 percent on that portion of salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 2003-2004, the employer contribution rates averaged about 2.6, 3.5 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these three pension plans both by plan members and by the Government as the employer have been credited to new Pension Funds. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by the Public Sector Pension Investment Board (PSP Investments). PSP Investments operates independently of the Government and plan members. It is required to report the results of its investments in an annual report to Parliament and to the ministers responsible for those three pension plans.

The superannuation accounts, which continue to record the transactions that pertain to pre-April 2000 service, earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 8.3 percent in 2004 and 8.5 percent in 2003. The Pension Fund accounts, which record the transactions that pertain to post March 2000 service, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or impending transfer to PSP Investments.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five year average sessional indemnity and is accrued at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2004	2003
Members of Parliament		
House of Commons		
Retiring allowances account	3.84	3.88
Retirement compensation arrangements	6.92	6.99
The Senate		
Retiring allowances account	2.71	2.63
Retirement compensation arrangements	3.96	3.87

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included as an expenditure in the Statement of Revenues and Expenditures. During the year, the benefit payments charged to expenditures amounted to $69 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially for funding purposes on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 2002;

Canadian Forces—March 31, 2002;

Royal Canadian Mounted Police—March 31, 2002;

Members of Parliament—March 31, 2001;

Federally appointed judges—March 31, 2001.

Actuarial valuations for the Retirement Compensation Arrangements related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account or fund in equal installments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of $3.5 million, $10 million, $22 million and $10 million were made to the Public Service Pension Fund, the Members of Parliament Retirement Compensation Arrangement Account and the Retirement Compensation Arrangements Accounts No. 1 and No. 2 respectively as a result of their most recent actuarial review.

A comparable provision gives authority to deal with surpluses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last triennial actuarial reviews, debit adjustments of $2,240 million, $630 million and $406 million (nil, $198 million and nil in 2003) were made respectively to the Public Service, the Canadian Forces and the Royal Canadian Mounted Police Superannuation Accounts during the year.

Table 6.16 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to the Public Sector Pension Investment Board (PSPIB). Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, from the annual adjustment between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.16

PUBLIC SECTOR PENSIONS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Public Service Superannuation Account,				
Table 6.18	81,857,869,870	6,753,184,140	6,042,113,845	82,568,940,165
Allowance for pension adjustments	(7,704,000,000)	2,240,000,000	1,961,000,000	(7,425,000,000)
	74,153,869,870	*8,993,184,140*	*8,003,113,845*	*75,143,940,165*
Public Service Pension Fund Account,				
Table 6.19	117,799,938	2,807,319,913	2,781,952,073	143,167,778
Allowance for pension adjustments	(291,000,000)	286,000,000	3,000,000	(8,000,000)
	(173,200,062)	*3,093,319,913*	*2,784,952,073*	*135,167,778*
Canadian Forces Superannuation Account,				
Table 6.20	39,700,296,348	3,229,457,933	2,678,054,053	40,251,700,228
Allowance for pension adjustments	(1,698,000,000)	630,000,000	1,161,000,000	(2,229,000,000)
	38,002,296,348	*3,859,457,933*	*3,839,054,053*	*38,022,700,228*
Canadian Forces Pension Fund Account,				
Table 6.21	43,655,947	746,351,798	752,429,117	37,578,628
Allowance for pension adjustments	43,000,000	48,000,000		91,000,000
	86,655,947	*794,351,798*	*752,429,117*	*128,578,628*
Royal Canadian Mounted Police Superannuation Account,				
Table 6.22	10,372,747,814	848,906,566	767,930,245	10,453,724,135
Allowance for pension adjustments	(625,000,000)	406,000,000	310,000,000	(529,000,000)
	9,747,747,814	*1,254,906,566*	*1,077,930,245*	*9,924,724,135*
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.23	10,715,486	273,218,078	263,595,711	20,337,853
Allowance for pension adjustments	(35,000,000)	28,000,000	10,000,000	(17,000,000)
	(24,284,514)	*301,218,078*	*273,595,711*	*3,337,853*
Members of Parliament Retiring Allowances Account,				
Table 6.24	368,488,609	43,480,824	17,413,605	394,555,828
Allowance for pension adjustments	(62,000,000)	3,000,000	14,000,000	(73,000,000)
	306,488,609	*46,480,824*	*31,413,605*	*321,555,828*
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.25	87,252,525	39,599,693	19,979,634	106,872,584
Allowance for pension adjustments	76,000,000	25,000,000	13,000,000	88,000,000
	163,252,525	*64,599,693*	*32,979,634*	*194,872,584*
Retirement Compensation Arrangements (RCA)				
Account, Table 6.26	1,256,946,047	380,178,701	294,586,586	1,342,538,162
Allowance for pension adjustments	985,000,000	227,000,000	175,000,000	1,037,000,000
	2,241,946,047	*607,178,701*	*469,586,586*	*2,379,538,162*
Supplementary Retirement Benefits Account,				
Table 6.27	90,133,136	8,300,736	43,445	98,390,427
Allowance for pension adjustments	1,113,000,000	103,000,000	9,000,000	1,207,000,000
	1,203,133,136	*111,300,736*	*9,043,445*	*1,305,390,427*
Total	125,707,905,720	19,125,998,382	17,274,098,314	127,559,805,788
SUMMARY—				
Superannuation accounts	133,905,905,720	15,129,998,382	13,618,098,314	135,417,805,788
Allowance for pension adjustments	(8,198,000,000)	3,996,000,000	3,656,000,000	(7,858,000,000)
Total	125,707,905,720	19,125,998,382	17,274,098,314	127,559,805,788

Table 6.17 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is based on the actuarial obligations under the various plans. The pension interest expenses represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of $847 million ($1,215 million in 2003) and net of $672 million ($472 million in 2003) in expected return on pension plan assets.

TABLE 6.17

SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2003-2004									
	Government contributions	Statutory payments[1]	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Amortization of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	2002-2003
Public Service Superannuation Account	42		(101)	(59)		(804)	(863)	5,591	4,728	4,236
Public Service Pension Fund Account	1,834		101	1,935		110	2,045	75	2,120	1,504
Canadian Forces Superannuation Account	5		(9)	(4)		(671)	(675)	2,736	2,061	1,820
Canadian Forces Pension Fund Account	581		3	584		24	608	21	629	564
Defence Services Pension Continuation Act		11		11			11		11	12
Royal Canadian Mounted Police Superannuation Account	1		(3)	(2)		(163)	(165)	702	537	526
Royal Canadian Mounted Police Pension Fund Account	203		(10)	193		20	213	8	221	169
Royal Canadian Mounted Police Continuation Act		23		23			23		23	23[2]
Members of Parliament Retiring Allowances Account	5			5		3	8	24	32	29
Members of Parliament Retirement Compensation Arrangements Account	17		(1)	16		7	23	8	31	29
Retirement Compensation Arrangements (RCA) Account	201		(137)	64	45	56	165	105	270	303
Supplementary Retirement Benefits Account	2		(9)	(7)		26	19	81	100	102
Judges Act		69		69			69		69	64
Other (diplomatic services, lieutenant governors, etc.)		1		1			1		1	1
Subtotal	2,891	104	(166)	2,829	45	(1,392)	1,482	9,351	10,833	9,382
Less: costs already recorded in the allowance for pension adjustments of previous years					(45)		(45)		(45)	(107)
Total	2,891	104	(166)	2,829		(1,392)	1,437	9,351	10,788	9,275

[1] Includes payments under *Supplementary Retirement Benefits Act* and various acts.

[2] Amends previous year's Public Accounts of Canada.

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act*.

A debit adjustment of $2,240 million (nil in 2003) was made to the account during the year as a result of the most recent triennial actuarial review.

TABLE 6.18

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	81,857,869,870	80,550,373,546
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	15,660,821	17,632,790
Retired employees	38,104,961	41,077,615
Public Service corporation employees	5,080,136	1,595,739
Employer contributions—		
Government	41,685,917	45,920,524
Public Service corporations	667,992	1,699,657
Transfers from other pension funds	4,649,101	10,245,615
Interest	6,647,335,212	6,635,602,779
	6,753,184,140	6,753,774,719
	88,611,054,010	87,304,148,265
PAYMENTS AND OTHER CHARGES—		
Annuities	3,550,134,808	3,468,623,384
Minimum benefits	12,717,339	10,355,592
Pension division payments	29,676,739	27,984,681
Pension—Transfer value payments	56,499,977	77,445,358
Returns of contributions—		
Government employees	597,535	1,535,697
Public Service corporation employees	(11,597)	194,387
Transfers to other pension funds	94,907,641	75,253,877
Transfers to Canada Post Corporation pension plan	6,422,938	1,736,683,000
Administrative expenses	51,168,465	48,202,419
Actuarial liability adjustment	2,240,000,000	
	6,042,113,845	5,446,278,395
Closing balance	82,568,940,165	81,857,869,870

Public Service Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Public Service Superannuation Act*. The account is a flow through account used to transfer funds to and from PSP Investments. The balance at year-end corresponds to money that was in transit or impending transfer to the PSP Investments.

During the year, a credit adjustment of $3.5 million (nil in 2003) was made to the Fund as a result of the most recent actuarial review.

TABLE 6.19

PUBLIC SERVICE PENSION FUND ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	117,799,938	67,428,155
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	711,242,730	674,395,559
Retired employees	7,067,981	4,653,947
Public Service corporation employees	62,441,236	59,408,249
Employer contributions—		
Government	1,833,639,249	1,745,268,882
Public Service corporations	125,600,388	123,103,837
Actuarial liability adjustment	3,500,000	
Transfers from other pension funds	63,828,329	7,799,512
	2,807,319,913	2,614,629,986
PAYMENTS AND OTHER CHARGES—		
Annuities	31,523,202	14,666,690
Minimum benefits	1,534,575	736,676
Pension division payments	919,400	175,744
Pension—Transfer value payments	23,974,468	15,838,553
Returns of contributions—		
Government employees	7,270,022	6,551,456
Public Service corporation employees	1,924,122	1,739,022
Transfers to other pension funds	2,674,362	713,258
Transfers to Canada Post Corporation pension plan	(1,956,160)	77,976,000
Administrative expenses	5,565,614	2,989,615
	73,429,605	121,387,014
Receipts and other credits less payments and other charges	2,733,890,308	2,493,242,972
Transfers to Pension Investment Board	2,708,522,468	2,442,871,189
Closing balance	143,167,778	117,799,938

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act*.

A debit adjustment of $630 million ($198 million in 2003) was made to the account during the year as a result of the most recent triennial actuarial review.

TABLE 6.20

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	39,700,296,348	38,626,648,464
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	4,485,568	4,494,611
Contributions by the Government	4,529,469	4,340,121
Interest	3,216,652,073	3,220,312,432
Other	3,790,823	4,411,514
	3,229,457,933	3,233,558,678
	42,929,754,281	41,860,207,142
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,996,314,877	1,911,282,599
Pension division payments	35,017,284	34,365,354
Cash termination allowances and returns of contributions	5,269,610	7,617,812
Transfers to Public Service Superannuation Account	664,606	672,076
Administrative expenses	10,787,676	7,972,953
Actuarial liability adjustment	630,000,000	198,000,000
	2,678,054,053	2,159,910,794
Closing balance	40,251,700,228	39,700,296,348

Canadian Forces Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Canadian Forces Superannuation Act*. The account is a flow through account used to transfer funds to and from PSP Investments. The balance at year-end corresponds to money that was in transit or impending transfer to the PSP Investments.

No adjustment was required to the Fund as a result of the most recent triennial actuarial review in either 2003-2004 or 2002-2003.

TABLE 6.21

CANADIAN FORCES PENSION FUND ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	43,655,947	35,335,370
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	165,633,912	157,217,546
Contributions by the Government	580,569,792	551,827,586
Transfers from other pension funds	148,094	
	746,351,798	709,045,132
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	15,420,407	7,504,487
Pension division payments	1,183,574	427,348
Cash termination allowances and returns of contributions	6,053,990	4,403,615
Transfers to Public Service Superannuation Account	88,838	40,753
Administrative expenses	703,054	375,689
	23,449,863	12,751,892
Receipts and other credits less payments and other charges	722,901,935	696,293,240
Transfers to Pension Investment Board	728,979,254	687,972,663
Closing balance	37,578,628	43,655,947

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act.*

A debit adjustment of $406 million (nil in 2003) was made to the account during the year as a result of the most recent triennial actuarial review.

TABLE 6.22

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	10,372,747,814	9,884,641,946
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	1,443,572	1,535,437
Contributions by the Government	1,485,661	1,755,523
Transfers from other pension funds	256,923	274,765
Interest	845,720,410	829,212,859
	848,906,566	832,778,584
	11,221,654,380	10,717,420,530
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	345,550,942	320,700,779
Pension division payments	6,937,421	9,224,037
Returns of contributions	131,681	475,102
Cash termination allowance and gratuities	456,084	476,298
Transfers to other pension funds	349,416	294,609
Interest on returns of contributions	22,881	136,457
Administrative expenses	8,481,820	13,365,434
Actuarial liability adjustment	406,000,000	
	767,930,245	344,672,716
Closing balance	10,453,724,135	10,372,747,814

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Royal Canadian Mounted Police Superannuation Act.* The account is a flow through account used to transfer funds to and from PSP Investments. The balance at year-end corresponds to money that was in transit or impending transfer to the PSP Investments.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2003-2004 or 2002-2003.

TABLE 6.23

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	10,715,486	10,275,746
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	68,361,169	64,062,478
Contributions by the Government	203,093,704	190,505,852
Transfers from other pension funds	1,763,205	312,674
	273,218,078	254,881,004
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	4,274,631	1,976,723
Minimum benefits	61,679	36,525
Pension division payments	148,885	160,103
Returns of contributions	182,465	219,628
Cash termination allowance and gratuities	2,474	38,805
Transfers to other pension funds	36,802	
Interest on returns of contributions	3,627	3,148
Administrative expenses	818,421	777,882
	5,528,984	3,212,814
Receipts and other credits less payments and other charges	267,689,094	251,668,190
Transfers to Pension Investment Board	258,066,727	251,228,450
Closing balance	20,337,853	10,715,486

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.24

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	368,488,609	345,001,463
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,276,081	1,307,483
Arrears of principal, interest and mortality insurance	(175,368)	32,627
Government contributions—		
Current	4,557,315	4,395,891
Interest	37,822,796	35,221,387
	43,480,824	40,957,388
	411,969,433	385,958,851
PAYMENTS AND OTHER CHARGES—		
Annual allowances	16,551,392	16,623,728
Withdrawal allowances		
Interest on withdrawals	669	70,579
Pension division payments	861,544	775,935
	17,413,605	17,470,242
Closing balance	394,555,828	368,488,609

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

During the year, a credit adjustment of $10 million ($10 million in 2003) was made to the account as a result of the most recent actuarial review.

TABLE 6.25

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	87,252,525	64,640,804
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,925,422	2,571,907
Government contributions—		
Current	16,921,883	15,859,000
Interest	9,979,113	7,248,223
Actuarial liability adjustment	9,773,275	9,773,275
	39,599,693	35,452,405
	126,852,218	100,093,209
PAYMENTS AND OTHER CHARGES—		
Annual allowances	1,529,508	1,445,396
Refundable tax remitted to Canada Customs and Revenue Agency	17,926,813	10,982,904
Withdrawals	54,545	36,235
Pension division payments	468,768	376,149
	19,979,634	12,840,684
Closing balance	106,872,584	87,252,525

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

During the year, credit adjustments of $22 million ($92 million in 2003) and $10 million ($5 million in 2003) were made to the RCA No.1 and No.2 respectively as a result of the most recent actuarial review.

TABLE 6.26

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003
	$	$	$	$	$	$	$	$	$	$
Opening balance	356,603,407	310,374,499	53,811,085	37,162,820	13,607,172	7,543,013	832,924,383	833,455,844	1,256,946,047	1,188,536,176
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	11,509,684	12,470,219	2,391,300	1,114,610	309,859	288,555			14,210,843	13,873,384
Retired employees	354,791	449,304							354,791	449,304
Public Service corporation employees	1,477,650	1,210,537							1,477,650	1,210,537
Employer contributions—										
Government	162,848,564	190,034,492	29,155,476	14,489,933	9,480,430	10,334,461			201,484,470	214,858,886
Public Service corporations	20,436,021	20,882,557							20,436,021	20,882,557
Transfers from other pension funds	8,973	511							8,973	511
Refundable tax							1,599,441	1,053,046	1,599,441	1,053,046
Interest	34,955,714	24,542,587	5,953,369	3,653,300	1,495,628	1,008,614	66,501,801	68,453,491	108,906,512	97,657,992
Actuarial liability adjustment	14,600,000	77,700,000	7,300,000	13,400,000		1,000,000	9,800,000	4,700,000	31,700,000	96,800,000
	246,191,397	327,290,207	44,800,145	32,657,843	11,285,917	12,631,630	77,901,242	74,206,537	380,178,701	446,786,217
	602,794,804	637,664,706	98,611,230	69,820,663	24,893,089	20,174,643	910,825,625	907,662,381	1,637,124,748	1,635,322,393
PAYMENTS AND OTHER CHARGES—										
Annuities	2,741,106	1,637,986	325,688	174,389	98,135	68,909	75,401,760	74,737,998	78,566,689	76,619,282
Minimum benefits	61,277	32,974							61,277	32,974
Pension division	314,854	310,067							314,854	310,067
Transfer value and interest	125,052	116,638							125,052	116,638
Returns of contributions—										
Government employees	9,124	8,237							9,124	8,237
Public Service corporation employees	5,606	3,409							5,606	3,409
Transfers	42,100,407	235,757,000							42,100,407	235,757,000
Refundable tax	141,285,511	43,194,988	25,479,123	15,835,189	6,638,943	6,498,562			173,403,577	65,528,739
	186,642,937	281,061,299	25,804,811	16,009,578	6,737,078	6,567,471	75,401,760	74,737,998	294,586,586	378,376,346
Closing balance	416,151,867	356,603,407	72,806,419	53,811,085	18,156,011	13,607,172	835,423,865	832,924,383	1,342,538,162	1,256,946,047

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.27

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Parliament		Others[1]		Total	
	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003
	$	$	$	$	$	$	$	$
Opening balance	89,674,624	82,240,890		76,262	458,512	446,000	90,133,136	82,763,152
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government	2,263,650	1,755,475			13,915	15,746	2,277,565	1,771,221
Matching contributions—								
Government	2,263,650	1,720,769			13,930	15,670	2,277,580	1,736,439
Interest	3,729,287	3,957,490		3,439	16,304	20,732	3,745,591	3,981,661
	8,256,587	7,433,734		3,439	44,149	52,148	8,300,736	7,489,321
	97,931,211	89,674,624		79,701	502,661	498,148	98,433,872	90,252,473
PAYMENTS AND OTHER CHARGES—								
Annuities				79,701	39,879	39,636	39,879	119,337
Returns of contributions					3,566		3,566	
				79,701	43,445	39,636	43,445	119,337
Closing balance	97,931,211	89,674,624			459,216	458,512	98,390,427	90,133,136

[1] Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of $1,392 million ($2,191 million in 2003) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year.

An amount of $45 million ($107 million in 2003) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of $166 million ($569 million in 2003) was recorded in this account and reduced pension costs to adjust for the difference between the government contributions and the net cost of current services.

An amount of $17 million was credited to this account and charged to expenses to reflect pension plan amendments in 2003.

An amount of $3,276 million ($198 million in 2003) was credited to this account in counterpart to the debit adjustments made in the superannuation accounts as a result of the most recent actuarial valuations.

An amount of $847 million ($1,215 million in 2003) was debited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of $672 million ($472 million in 2003) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of $186 million ($76 million in 2003) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues .

The unamortized estimation adjustment of $942 million in net losses ($721 million in net gains in 2003) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be $6,916 million ($8,920 million in 2003) lower than the balance of the superannuation accounts, plus the market related value of the assets invested in PSP Investments through the Pension Funds, and the contributions receivable from employees for past service. This amount is made of:

	Excess (shortfall) (in millions of dollars) 2004	2003
Public Service Pension Plan—		
Public Service Superannuation Account	7,024	8,293
Public Service Pension Fund	(763)	(892)
	6,261	7,401
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account	3,121	3,494
Canadian Forces Pension Fund	(306)	(293)
	2,815	3,201
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account	743	1,163
Royal Canadian Mounted Police Pension Fund	(111)	(112)
	632	1,051
Members of Parliament Retiring Allowances	66	50
Retirement Compensation Arrangements	(1,603)	(1,576)
Pension plan for federally appointed judges	(1,255)	(1,207)
Total	6,916	8,920

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees, (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. These are primarily post-employment benefits, but some benefits are also paid during employment to still-serving military members. Veterans' benefits include disability and associated benefits paid to veterans, beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.28 presents the balance of these liabilities at year-end.

TABLE 6.28

OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Veterans' disability and other future benefits	27,513,000,000	1,990,000,000	2,254,000,000	27,249,000,000
Public Service Health Care Plan	5,803,000,000	690,000,000	238,000,000	6,255,000,000
Pensioners' Dental Services Plan	1,390,000,000	102,000,000	36,000,000	1,456,000,000
Severance benefits	3,571,000,000	537,000,000	272,000,000	3,836,000,000
Workers' compensation	567,000,000	96,000,000	92,000,000	571,000,000
Total	38,844,000,000	3,415,000,000	2,892,000,000	39,367,000,000

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2004			2003
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits	31,288	(4,039)	27,249	27,513
Public Service Health Care Plan	8,054	(1,799)	6,255	5,803
Pensioners' Dental Services Plan	1,306	150	1,456	1,390
Severance benefits	4,213	(377)	3,836	3,571
Workers' compensation	609	(38)	571	567
Total	45,470	(6,103)	39,367	38,844

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

During the year, amendments were made to provide for extended veterans' independence benefits for the lifetime of qualifying survivors and to modify admissibility criteria for attendance allowances. The one time cost of these changes is estimated at $50 million. It is charged to the future benefit expense and included in the year-end accrued benefit obligation. The amendment also resulted in the accelerated recognition of net unamortized gains of $226 million, which are recorded against the future benefit expense.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2004						2003
	Benefits earned	Plan amendment costs	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total	Total
Veterans' disability and other future benefits	547	50	(178)	419	1,571	1,990	2,058
Public Service Health Care Plan	170		116	286	404	690	545
Pensioners' Dental Services Plan	31		(16)	15	71	86	107
Severance benefits	256		51	307	230	537	420
Workers' compensation	61		2	63	33	96	83
Total	1,065	50	(25)	1,090	2,309	3,399	3,213

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is $72,512 million ($57,251 million in 2003).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.29 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.29

DUE TO CANADA PENSION PLAN

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements[1]	57,251,497,071	38,276,981,432	23,016,782,057	72,511,696,446
Less: Receivables, net of liabilities	2,556,893,389	2,766,145,694	2,556,893,389	2,766,145,694
Unrealized gain/loss on investment fund[1]	3,578,471,030	357,034,544		3,935,505,574
Accumulated net income from Canada Pension Plan Investment Board's operations	(4,238,916,291)	7,209,707,291		2,970,791,000
	55,355,048,943	*27,944,093,903*	*20,459,888,668*	*62,839,254,178*
Less: transfers to Canada Pension Plan Investment Board	21,689,660,252		8,134,895,000	29,824,555,252
Subtotal	33,665,388,691	27,944,093,903	28,594,783,668	33,014,698,926
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,368,501,000	17,259,000		3,351,242,000
Newfoundland and Labrador	633,059,113	50,738,000	50,738,000	633,059,113
Nova Scotia	1,079,352,000	90,597,000	90,597,000	1,079,352,000
Prince Edward Island	140,339,000	11,135,000	11,135,000	140,339,000
New Brunswick	834,318,408	71,205,000	71,205,000	834,318,408
Quebec[2]	95,747,049	5,332,000	5,332,000	95,747,049
Ontario	10,746,046,000	1,200,847,000	688,007,000	10,233,206,000
Manitoba	1,128,416,000	126,405,000		1,002,011,000
Saskatchewan	1,150,707,000	109,328,000	40,189,000	1,081,568,000
Alberta	3,384,777,000	441,023,000	200,000,000	3,143,754,000
British Columbia	4,007,730,177	374,796,000	300,490,000	3,933,424,177
Yukon Territory	3,726,000			3,726,000
	26,572,718,747	*2,498,665,000*	*1,457,693,000*	*25,531,746,747*
Canada short-term investment				
	26,572,718,747	*2,498,665,000*	*1,457,693,000*	*25,531,746,747*
Deposit with the Receiver General for Canada	7,092,669,944	30,442,758,903	30,052,476,668	7,482,952,179

[1] The opening balance has been restated by an amount of $3,578,012,276 to reflect: (a) $3,578,471,030 to conform to the new accounting policy on the valuation of the Investment Fund for the year 2003-2004, whereby assets are valued at fair value, and (b) ($458,754) to reflect adjustments for 2002-2003.

[2] The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

Receipts and other credits include:

(a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2003 and 2004 calendar years, subject to maximum combined contributions of $3,604 and $3,663 respectively;

(b) income from investments in bonds held by the Fund and from the average daily operating balance deposited with the Receiver General for Canada, and;

(c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year.

Payments and other charges include:

(a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;

(b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan;

(e) funds reinvested during the year in the bonds of provincial and territorial governments; and,

(f) funds transferred to the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *20th Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2004, over 77,759 annuitants held 84,499 active contracts, each annuitant receiving an average payment of $657.39. During the year, 575 deferred annuities came into payment and another 213 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2004, there were 3,558 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2003-2004 fiscal year, 5,994 annuities were terminated or adjusted as a result of annuitant deaths: 3,912 group certificates and 2,082 individual contracts. The average age at death for males was 83.5 while the female age at death averaged 88.3.

Total income amounted to $28.7 million, $28.4 million of which represented interest of 7 percent credited to the Account. Premiums received totaled $32,157. Total disbursements of $60.5 million originated mainly from the $57.3 million in payments made under matured annuities. An amount of $253,140 was used to refund premiums at death before maturity or when the annuity would have been too small, and $259,838 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of $437.5 million was reduced due to a surplus as at April 1, 2003 of $3.3 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by $29.3 million during 2003-2004. Since the actuarial reserves required as of March 31, 2004 were only $405.7 million, a surplus of $2.5 million was also transferred to the Consolidated Revenue Fund.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.30 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.30

DEPOSIT AND TRUST ACCOUNTS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Deposit accounts—				
Agriculture and Agri-Food—				
Canadian Dairy Commission—				
Canadian Dairy Commission account	1,528,992	29,942,904	31,680,273	(208,377)
Canada Customs and Revenue Agency—				
Guarantee deposits	32,519,340	9,250,070	3,238,539	38,530,871
Less: securities held in trust	5,083,800	4,140,000		943,800
	27,435,540	*13,390,070*	*3,238,539*	*37,587,071*
Temporary deposits received from importers	697,481	545,847	658,779	584,549
Less: deposits in special bank accounts				
	697,481	*545,847*	*658,779*	*584,549*
	28,133,021	*13,935,917*	*3,897,318*	*38,171,620*
Citizenship and Immigration—				
General security deposits	842,874	3,150,451	54,779	3,938,546
Immigration guarantee fund	24,841,817	13,435,194	11,226,365	27,050,646
Seized monetary assets		3,600		3,600
	25,684,691	*16,589,245*	*11,281,144*	*30,992,792*
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization	63,000,000		2,000,000	61,000,000
Canada Hibernia Holding Corporation—				
Abandonment reserve fund	21,000,000	6,755,000		27,755,000
	84,000,000	*6,755,000*	*2,000,000*	*88,755,000*
Human Resources Development—				
Canada Labour Code—Other	54,709	842,636	780,786	116,559
Canada Labour Code—Wage Recovery Appeals	650,981	232,243	318,094	565,130
Fair wages deposit account	910			910
	706,600	*1,074,879*	*1,098,880*	*682,599*
Indian Affairs and Northern Development—				
Agent administered Indian minors account	37,965	2,349		40,314
Less: securities held in Peace Hills Trust	37,965		2,349	40,314
		2,349	*2,349*	
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,588			992,588
Guarantee deposits	33,288,123	25,801,472	12,764,405	46,325,190
Less: securities held in trust	27,226,896	3,467,667	5,404,858	29,164,087
	6,061,227	*29,269,139*	*18,169,263*	*17,161,103*
Guarantee deposits—Oil and gas	186,568,989	4,190,707	38,449,009	152,310,687
Less: securities held in trust	180,610,949	33,656,652	3,273,035	150,227,332
	5,958,040	*37,847,359*	*41,722,044*	*2,083,355*
Guarantee deposits—Reserve resources	766,953			766,953
Special accounts—Section 63, Indian Act	(78,868)	4,013,490	3,686,151	248,471
Less: deposits in special bank accounts	(78,868)	3,686,151	4,013,490	248,471
		7,699,641	*7,699,641*	
	13,778,808	*74,818,488*	*67,593,297*	*21,003,999*
Industry—				
Trustee Performance Securities—Bankruptcy and Insolvency Act	19,000		4,000	15,000

TABLE 6.30

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Justice—				
Courts Administration Service (Tax Court of Canada)—				
Security for costs		2,417		2,417
Supreme Court of Canada—				
Security for costs	352,865	11,438	5,475	358,828
	352,865	*13,855*	*5,475*	*361,245*
Natural Resources—				
Guarantee deposits—Oil and gas	451,707,143	14,696,361	103,507,376	362,896,128
Less: securities held in trust	445,802,291	100,499,722	10,621,006	355,923,575
	5,904,852	*115,196,083*	*114,128,382*	*6,972,553*
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits—Election and referendum	16,000	17,000	29,000	4,000
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	703,204	3,000		706,204
Less: securities held in trust	703,204		3,000	706,204
		3,000	*3,000*	
Cash	8,403,120	10,045,605	8,806,475	9,642,250
Certified cheques	37,036	415,532	408,435	44,133
Less: securities held in trust				
	37,036	*415,532*	*408,435*	*44,133*
Deposits on disposals and rents	207,505	100,064		307,569
Seized property—Cash	37,274,633	35,707,284	33,486,145	39,495,772
	45,922,294	*46,271,485*	*42,704,055*	*49,489,724*
Total deposit accounts	206,047,123	304,614,856	274,421,824	236,240,155
Trust accounts—				
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.31	1,022,301,355	218,964,314	195,935,513	1,045,330,156
Revenue accounts, Table 6.32	177,533,065	102,747,271	94,142,281	186,138,055
	1,199,834,420	*321,711,585*	*290,077,794*	*1,231,468,211*
Indian estate accounts	12,784,382	3,846,597	4,183,455	12,447,524
Indian savings accounts	39,172,653	7,399,203	8,926,589	37,645,267
	1,251,791,455	*332,957,385*	*303,187,838*	*1,281,561,002*
National Defence—				
Estates—Armed services	366,255	1,144,406	1,053,937	456,724
Solicitor General—				
Canadian Security Intelligence Service—				
Scholastic awards	30,521	2,268	2,000	30,789
Correctional Service—				
Inmates' trust fund	10,142,375	2,046,873	2,121,182	10,068,066
Royal Canadian Mounted Police—				
Benefit trust fund	1,998,286	114,155	146,918	1,965,523
	12,171,182	*2,163,296*	*2,270,100*	*12,064,378*
Veterans Affairs—				
Administered accounts	2,543,501	681,159	599,262	2,625,398
Estates fund	2,680,904	265,248	43,790	2,902,362
Veterans administration and welfare trust fund	586,642	100,677	137,426	549,893
	5,811,047	*1,047,084*	*780,478*	*6,077,653*
Total trust accounts	1,270,139,939	337,312,171	307,292,353	1,300,159,757
Total deposit and trust accounts	1,476,187,062	641,927,027	581,714,177	1,536,399,912

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Seized monetary assets

This account was established in accordance with sections 137 and 140 of the *Immigration and Refugee Protection Act* which authorized the Officer to seize and hold anything that is believed to be, on reasonable ground, was fraudulently or improperly obtained or used or that the seizure is necessary to prevent its fraudulent or improper use or to carry out the purpose of the Act.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Hibernia Holding Corporation—Abandonment reserve fund

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, *Indian Act*

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Courts Admimistration Service (Tax Court of Canada)

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of the Court.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of $500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals and rents

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on future disposals of properties that are not closed at the end of the year. It is also used to record rent deposits received by the department, or collected on behalf of third party clients, which will be returned to the tenants at the end of the lease.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash and proceeds from the interlocutory sale of seized assets. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.31

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2003-2004	2002-2003
	$	$
Opening balance	1,022,301,355	992,267,118
RECEIPTS AND OTHER CREDITS—		
Oil royalties	20,308,404	26,441,729
Gas royalties	187,597,301	143,152,817
Land and other claim settlements	400,000	
Sundries	10,658,609	15,060,427
	218,964,314	184,654,973
	1,241,265,669	1,176,922,091
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	23,959,126	14,902,585
Transfer pursuant to section 64 of the Indian Act	171,965,627	139,620,088
Sundries	10,760	98,063
	195,935,513	154,620,736
Closing balance	1,045,330,156	1,022,301,355

TABLE 6.32

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2003-2004	2002-2003
	$	$
Opening balance	177,533,065	148,111,767
RECEIPTS AND OTHER CREDITS—		
Government interest	61,850,000	63,007,500
Court awards and settlements	7,583,952	26,602,498
Land and other claim settlements	2,369,921	5,392,000
Sundries	30,943,398	27,012,091
	102,747,271	122,014,089
	280,280,336	270,125,856
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	11,964,022	14,551,727
Transfer pursuant to section 69 of the Indian Act	80,038,608	76,216,607
Sundries	2,139,651	1,824,457
	94,142,281	92,592,791
Closing balance	186,138,055	177,533,065

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of $26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: *(a)* pensions and war veterans allowances placed under the administration of the Department of Veterans Affairs; and, *(b)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Estates Regulations.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc. received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation	19,577,994	479,591	19,998,323	59,262
Human Resources Development—				
Civil service insurance fund	7,517,868	193,252	608,158	7,102,962
National Defence—				
Regular forces death benefit account, Table 6.34	193,076,338	30,999,902	31,177,894	192,898,346
Treasury Board—				
Public Service death benefit account, Table 6.35	1,998,277,095	234,311,967	132,213,108	2,100,375,954
Veterans Affairs—				
Returned soldiers' insurance fund	44,624		7,100	37,524
Veterans insurance fund	9,576,409	184,915	989,953	8,771,371
	9,621,033	*184,915*	*997,053*	*8,808,895*
Total insurance and death benefit accounts	2,228,070,328	266,169,627	184,994,536	2,309,245,419
Pension accounts—				
Human Resources Development—				
Annuities agents' pension account	9,817	312	3,990	6,139
Solicitor General—				
Royal Canadian Mounted Police—				
Dependants' pension fund	30,919,035	3,107,578	3,221,473	30,805,140
Treasury Board—				
Locally engaged contributory pension account		81,753	81,753	
Total pension accounts	30,928,852	3,189,643	3,307,216	30,811,279
Other accounts—				
Agriculture and Agri-Food—				
Net Income Stabilization Account	2,241,774,370	824,968,297	1,088,341,060	1,978,401,607
Canadian Food Inspection Agency—				
Shared-cost agreements	1,662,793	864,926	1,115,614	1,412,105
Canadian Grain Commission—				
Automated Quality Testing—Private sector	27,517	119,384		146,901
	2,243,464,680	*825,952,607*	*1,089,456,674*	*1,979,960,613*
Atlantic Canada Opportunities Agency—				
Federal provincial agreement—Advance account	836,171	2,409,335	2,004,568	1,240,938
Canada Customs and Revenue Agency—				
Deposits Disbursements—Worker's Compensation Board	4,713,294	176,911,462	181,497,156	127,600

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Canadian Heritage—				
Miscellaneous projects deposits	353,851	124,800	237,378	241,273
Telefilm Canada—				
Advance account	7,336,411	256,372,420	272,259,531	(8,550,700)
National Archives of Canada—				
Donations	230,917		129,344	101,573
National Library—				
Special Operating Account	615,722	11,192	200,936	425,978
	8,536,901	*256,508,412*	*272,827,189*	*(7,781,876)*
Citizenship and Immigration—				
Immigrant investor program	4,000,000	7,600,000		11,600,000
Environment—				
Miscellaneous projects deposits	5,196,974	5,266,059	5,196,308	5,266,725
Parks Canada Agency—				
Miscellaneous projects deposits	262,195	478,641	333,122	407,714
	5,459,169	*5,744,700*	*5,529,430*	*5,674,439*
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			*2,861,027*
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	1,027,269	799,220	764,242	1,062,247
Miscellaneous projects deposits	20,042,012	21,589,124	29,664,145	11,966,991
Sales of seized assets	939,509	318,804	295,616	962,697
	22,008,790	*22,707,148*	*30,724,003*	*13,991,935*
Foreign Affairs and International Trade—				
Canada Foundation account	377,553	16,099		393,652
Less: securities held in trust	368,505		18,947	387,452
deposits in a special bank account	9,048	2,848		6,200
		18,947	*18,947*	
Financial assistance to Canadians abroad	122,258	1,231,773	1,279,170	74,861
Funds from non-governmental organizations	7,888,382	54,497,862	58,045,622	4,340,622
Shared-cost projects	1,006,198	4,652,548	4,724,037	934,709
Canadian International Development Agency—				
Shared-cost projects—International conferences	695,220	1,804,010	1,628,208	871,022
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	1,099			1,099
	9,713,157	*62,205,140*	*65,695,984*	*6,222,313*
Health—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000		50,000	
Collaborative research projects	1,816,951	2,177,231	1,255,894	2,738,288
Miscellaneous federal/provincial projects	1,907,021	6,498,643	6,395,436	2,010,228
Pan American Health Organization	(1,154)			(1,154)
World Health Organization	104,515			104,515
	3,877,333	*8,675,874*	*7,701,330*	*4,851,877*
Human Resources Development—				
Federal/provincial shared-cost project	2,629,032	13,342,479	13,359,999	2,611,512
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)	815,483	767,566	589,530	993,519
Labour standards suspense account	1,344,801	16,888		1,361,689
Shared cost-agreements		124,217	124,217	
Canadian Centre for Occupational Health and Safety—				
PanAsia Research and Development Grants Program	130,536	33,527	91,654	72,409
Shared-cost agreements	110,000	60,000	110,000	60,000
	5,029,852	*14,344,677*	*14,275,400*	*5,099,129*

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Indian Affairs and Northern Development—				
Indian special accounts[1]	383,589	4,745	4,378	383,956
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	35,486,749	31,990,506	25,558,300	41,918,955
Non-Indian moneys		664,811		664,811
	36,092,678	*32,660,062*	*25,562,678*	*43,190,062*
Industry—				
Canada/Provinces Business Service Centre		400,000	400,000	
Income from securities in trust—Bankruptcy and Insolvency Act	51,831	200		52,031
Petro-Canada Enterprises Inc—Unclaimed shares	695,313			695,313
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost joint project agreements—Research	150,865		65,808	85,057
Shared-cost projects	3,548,502	1,298,196	1,704,716	3,141,982
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	8,301,395	3,623,291	1,322,940	10,601,746
Canada Business Corporations Act	2,169,317	689,210	335,511	2,523,016
Winding-up Act	529,659			529,659
Canadian Space Agency—				
Radarsat	107,458			107,458
Natural Sciences and Engineering Research Council—				
Trust fund	923,867	277,348	606,367	594,848
Statistics Canada—				
Project deposits	5,818,631	7,615,995	6,406,084	7,028,542
	22,296,838	*13,904,240*	*10,841,426*	*25,359,652*
Justice—				
Courts Administration Service (Federal Court and Federal Court of Appeal)—				
Special account	11,611,391	2,813,477	3,394,693	11,030,175
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	18,691,579	74,017,489	73,658,244	19,050,824
Wainwright, Alberta	951,807	4,520,143	4,635,431	836,519
Other activities	6,555,713	16,572,763	14,101,492	9,026,984
United States of America				
Federal Republic of Germany—				
German Army—Shilo, Manitoba	7,963,251	(7,655,063)	110,184	198,004
Other activities	10,462,722	25,993,000	22,245,579	14,210,143
Netherlands	2,843,293	7,037,000	6,853,283	3,027,010
Italian Air Force Training	810,544	9,591,445	9,793,114	608,875
Air projects	2,465,000	81,776		2,546,776
Material projects				
Security	645,245	1,281,499	480,827	1,445,917
NATO Flying Training Centre	14,122,872	(5,075,549)		9,047,323
	65,512,026	*126,364,503*	*131,878,154*	*59,998,375*
Joint research and development projects	2,111,942	3,135,129	1,277,802	3,969,269
Non-government agencies	1,364,012	1,541,759	1,592,801	1,312,970
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,618,109			6,618,109
	75,606,089	*131,041,391*	*134,748,757*	*71,898,723*

TABLE 6.33

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2003	Receipts and other credits	Payments and other charges	March 31/2004
	$	$	$	$
Natural Resources—				
Market development incentive payments—Alberta	6,316,271	17,380	1,039,720	5,293,931
Newfoundland Offshore Revenue Account		124,241,671	124,241,671	
Nova Scotia Offshore Revenue Account		45,274,504	45,274,504	
Shared-cost agreements—Research	2,838,668	5,566,700	4,723,263	3,682,105
Shared-cost projects	7,250,703	4,969,540	4,681,287	7,538,956
Canadian Nuclear Safety Commission—				
Security equipment purchases	229,620	1,185,252	1,362,128	52,744
	16,635,262	*181,255,047*	*181,322,573*	*16,567,736*
Privy Council—				
Shared-cost projects—Media travel expenses	455,657	313,615	401,138	368,134
Public Works and Government Services—				
Francophone Summits	28,958		9,661	19,297
Military purchases excess funds deposit	32,622,141	14,909,174		47,531,315
Less: securities held in trust	32,622,141		14,909,174	47,531,315
		14,909,174	*14,909,174*	
	28,958	*14,909,174*	*14,918,835*	*19,297*
Solicitor General—				
Joint research and development projects	2,012,209	6,633,464	5,629,632	3,016,041
Royal Canadian Mounted Police—				
Joint research and development projects	317,045	34,560	183,712	167,893
Seized assets—Canadian funds	230,898	600,088	45,153	785,833
	2,560,152	*7,268,112*	*5,858,497*	*3,969,767*
Transport—				
Crown Corporation Trusts—Donations	455,551	336,730	678,305	113,976
Treasury Board—				
Credit card—Special project fund	1,000,000			1,000,000
Veterans Affairs—				
Shared-cost agreements		14,780		14,780
Western Economic Diversification—				
Jobs and economic restoration initiative	78,009	17,912	95,921	
Total	2,477,320,959	1,767,593,895	2,047,534,557	2,197,380,297
Less: consolidation adjustment[2]	7,336,411	15,887,111		(8,550,700)
Total other accounts	2,469,984,548	1,783,481,006	2,047,534,557	2,205,930,997
Total other specified purpose accounts	4,728,983,728	2,052,840,276	2,235,836,309	4,545,987,695

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[1] Includes an amount of $1,000 as per Vote 6b, *Appropriation Act No. 4, 2003-2004*.
[2] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources Development assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2004 was 1,653 and the average age of the policyholders was 85.6 years. During the year, premiums of $3,898 were received. Death benefits, settlement annuities and premium refunds of $608,158 were paid during 2003-2004.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at $7,102,962 as at March 31, 2004. The assets as at March 31, 2004 are $6,913,608. The deficit as at March 31, 2004 is therefore $189,354. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of $189,354 has therefore been credited to the Account from the Consolidated Revenue Fund in 2003-2004.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*; *(c)* single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.34

REGULAR FORCES DEATH BENEFIT ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	193,076,338	191,986,722
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	12,804,177	12,426,031
Government's contribution	2,025,056	1,999,561
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution	653,581	633,393
Interest	15,517,088	15,652,031
	30,999,902	30,711,016
	224,076,240	222,697,738
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants	31,177,894	29,621,400
Closing balance	192,898,346	193,076,338

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, *(b)* benefits of $10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for $10,000 death benefit coverage for life has been made.

TABLE 6.35

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2003-2004	2002-2003
	$	$
Opening balance	1,998,277,095	1,897,231,807
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	61,554,346	58,539,765
Government—		
General	7,305,629	6,693,118
Single premium for $10,000	1,256,548	1,152,985
Public Service corporations	811,248	743,517
Interest	163,384,196	159,239,807
	234,311,967	226,369,192
	2,232,589,062	2,123,600,999
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	87,557,810	80,178,959
Life coverage for $10,000	44,572,812	45,028,145
Other death benefit payments	82,486	116,800
	132,213,108	125,323,904
Closing balance	2,100,375,954	1,998,277,095

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 2003 of $4,858 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2003 of $167,342 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally engaged contributory pension account

This account, which pertains to Part II of the Locally Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

For the fiscal year ending March 31, 2004, participant deposits pertained in most part, to the 2002 stabilization year (the period for which a participant filed a 2002 tax return). Participants are entitled to make matchable deposits based on eligible net sales (ENS) which are limited to $250,000 per individual. For the 2002 stabilization year, the Agreement allowed for base matchable deposits of up to 3 percent of the ENS for most qualifying commodities. Additional participant deposits were allowed by separate agreement between Canada and a province.

Participants are entitled to make additional non-matchable deposits, which are limited to an annual maximum of 20 percent of ENS (carried forward for up to 5 years).

The federal government and the provinces have approved the wind down of the Program at the end of the 2002 stabilization year. Participants will then have a maximum of five years, with minimal annual withdrawals of 20 percent of the then balance of their accounts, to withdraw their funds from the Program.

The account records the following transactions relating to the Consolidated Revenue Fund:

(a) Government matching contributions on participant matchable deposits. for the 2002 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;

(b) interest paid by the federal Government on funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;

(c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;

(d) bonus interest of 3 percent per annum, split between the federal and provincial governments, except the Province of Alberta, calculated on participant contributions; less,

(e) withdrawals by participants from funds held in the Consolidated Revenue Fund (participants are entitled to make annual account withdrawals up to the amount allowed by the larger of two triggers: a stabilization trigger and a minimum income trigger).

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Automated Quality Testing—Private sector

The purpose of the account is to develop new, rapid, automated testing methods to determine the quality of grain and to commercialize them. This project is funded at least 50% from the private sector. The authority comes from Treasury Board minute N°. 827824 as at February 10, 2000.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on weekly basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Advance account—Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

National Archives of Canada—Donations

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all monies received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the Immigration and Refugee Protection Regulations. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiolagy strengthening project for the prevention and control of selected enterics pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Federal/provincial shared-cost project—Human Resources Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The cost incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

Shared cost-agreements—Human Resources Development

This account was established to record transactions in connection with collaborative arrangements, such as cost-sharing, joint projects or partnership arrangements where funds are received in advance from external parties.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

Shared-cost agreements—Canadian Centre for Occupational Health and Safety

This account represents monies contributed to a joint federal/provincial sponsored inquiries services provided by Canadian Centre for Occupational Health and Safety.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

(a) Quebec fur account—This account was established to record moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer changes for Tailymen's wages, freight costs, etc.

(b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative.

(c) Fines—Indian Act—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Non-Indian moneys

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Monies must be held separately in a non-Indian moneys account. This account is interest bearing.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account—Courts Administration Service (Federal Court and Federal Court of Appeal)

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the moneys paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such moneys, in accordance with an order/judgment of these Courts.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Shared-cost projects—Media travel expenses

This account record medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and partner languages as well as the promotion of new French terms in both scientific and technical fields.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, *(a)* donations intended for the development and operations of the Downsview Park, Toronto; and, *(b)* donations from private sector entities to support the Old Port of Montreal.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Program.

Shared-cost agreements—Veterans Affairs

This account was established to record transactions relating to share of costs incurred under the federal-provincial cost-sharing agreements and funding for research projects.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Social Development Canada in accordance with the Canadian generally accepted accounting principles.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on best estimates and judgements. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, recorded and properly maintained and transactions are properly authorized and are in accordance with the *Canada Pension Plan* and *Financial Administration Act* and accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with its respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Social Development.

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services

NICOLE JAUVIN
Deputy Minister
Social Development Canada

September 2, 2004

AUDITOR'S REPORT

TO THE MINISTER OF SOCIAL DEVELOPMENT

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2004 and the statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Social Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2004 and the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 2, 2004

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF NET ASSETS
AS AT MARCH 31
(in millions of dollars)

	2004	2003 Restated (Note 3)
Assets		
Investments		
CPP Investment Fund—at fair value (Note 4)		
Provincial and territorial bonds	25,397	26,080
Canada bonds	4,070	4,071
CPP Investment Board—at fair value (Note 5)	32,894	17,453
Cash		
Deposit with Receiver General for Canada	7,483	7,093
Receivables		
Contributions	1,946	1,631
Accrued interest	862	939
Régime des rentes du Québec	28	66
Beneficiaries (Note 6)	36	49
	72,716	57,382
Liabilities		
Accounts payable	55	74
Accrued pensions and benefits	51	55
CPP Investment Board's liabilities, net of its other assets	99	2
	205	131
Net assets	72,511	57,251
Net assets, represented by:		
Canada Pension Plan Investment Fund	29,467	30,151
Accumulated transfers to Canada Pension Plan Investment Board	29,824	21,690
Accumulated net gain (loss) from Investment Board's operations	2,971	(4,239)
Canada Pension Plan Account (Note 7)	7,483	7,093
CPP receivables, net of liabilities	2,766	2,556
Net assets	72,511	57,251

The accompanying notes are an integral part of these financial statements.

Approved by Social Development Canada:

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services

NICOLE JAUVIN
Deputy Minister
Social Development Canada

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2004	2003 Restated (Note 3)
Net assets, beginning of year	57,251	55,094
Increase in assets		
Contributions (Note 8)	28,029	25,203
Investment income (loss) (Note 9)	10,248	(1,049)
	38,277	24,154
Decrease in assets		
Pensions and benefits		
Retirement	15,880	15,071
Survivors	3,194	3,071
Disability	2,850	2,779
Disabled contributor's child	257	251
Death	255	234
Orphan	213	210
Net overpayments	(42)	(41)
	22,607	21,575
Administration costs (Note 10)	410	422
	23,017	21,997
Increase in net assets	15,260	2,157
Net assets, end of year	72,511	57,251

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2004	2003
Cash flow provided by operating activities		
Cash receipts:		
Contributions	27,714	24,950
Interest from CPP Investment Fund	2,572	2,839
Interest on deposit with Receiver General for Canada	188	163
Recoveries from Régime des Rentes du Québec	288	192
Recoveries from beneficiaries	37	37
	30,799	28,181
Cash payments:		
Pensions and benefits	(22,634)	(21,613)
Repayments to Régime des Rentes du Quebec	(251)	(235)
Administration costs	(430)	(395)
	(23,315)	(22,243)
	7,484	5,938
Cash flow used in investing activities		
Transfers to CPP Investment Board	(8,134)	(7,318)
Disposals of bonds - CPP Investment Fund	2,498	2,383
Reinvestments in bonds - CPP Investment Fund	(1,458)	(680)
	(7,094)	(5,615)
Net increase in the deposit with Receiver General for Canada	390	323
Deposit with Receiver General for Canada, beginning of year	7,093	6,770
Deposit with Receiver General for Canada, end of year	7,483	7,093

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004

1. Description of the Canada Pension Plan

(a) Description of the CPP

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Social Development is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 7). The CPP Investment Fund (Note 4) holds the bond portfolio of the Plan, and the Plan's investments in capital markets are managed by the CPP Investment Board (Note 5). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis - that is, combined contributions increased to 9.9 percent of pensionable earnings by 2003 and have leveled off since.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and increased yearly by 0.2 percent to reach 5.6 percent in 1996. In the years 1997 to 2002, the combined contribution rate was increased annually to reach 9.9 percent in 2003. The maximum combined contribution for 2004 was $3,663 (2003 - $3,604).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Eighteenth Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* done as at December 31, 2000 was presented to the Minister of Finance in December 2001, then tabled in the House of Commons on December 10, 2001. Based on this report, federal and provincial ministers of Finance concluded at the end of the 2002 Triennial Review process that the CPP is financially sound and that the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population. A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the 18th CPP actuarial report. These assumptions reflect best estimates of future economic and demographic events. The next actuarial report as at December 31, 2003 is expected to be completed by December 2004.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, short term investments, long term investments in bonds held by the CPP Investment Fund and investments managed by the CPP Investment Board. The net assets represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2004, the net assets of the Plan are of $72.5 billion (2003 - $57.3 billion). This amount represents approximately 3.2 times the total of pensions and benefits for the year 2003-2004.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2004 is $814.17 (2003 - $801.25).

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2004 is $992.80 (2003 - $971.26).

Survivor's benefits—A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2004 is $488.50 (2003 - $480.75).

Disabled contributor's child and orphan benefits—According to the provisions of the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2004 is $192.68 (2003 - $186.71).

Death benefits—According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2004 is $2,500 (2003 - $2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2004 is 3.2 percent (2003 - 1.6 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the financial position, the changes in net assets and the cash flows of the Canada Pension Plan. They include the financial position of the CPP Investment Board and the results of its operations. These financial statements are prepared in accordance with Canadian generally accepted accounting principles and conform to the disclosure and accounting requirements of the *CPP Act*.

These financial statements do not provide information on the actuarial estimates required to meet future obligations of the CPP since the CPP Act does not require that the pensions and benefits be pre-funded.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Bonds held by the CPP Investment Fund and CPP Investment Board investments are stated at fair value. Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Bonds held by the CPP Investment Fund—The fair value is determined by calculating the present value of bonds' projected cash flows. The discount rate used is based as appropriate on the provincial, territorial or Government of Canada market rates. The fair value includes a further discount for the non-marketable and non-transferable characteristics of the bonds.

Bonds issued by the provincial and territorial governments can be redeemed prior to maturity at the option of these governments or renewed for another 20 years. There are distinct calculation methods for bonds early redemption or renewal that do not take into consideration the non-marketable and non-transferable characteristics. Any early redemption or renewal could therefore result in transactions at amounts that differ from the recorded fair value of the bonds.

CPP Investment Board's investments—The fair value is determined as follows: quoted market prices for publicly traded equities and unit values for pooled funds. Unit values reflect the quoted market prices of the underlying securities.

In the case of private equity investments, where quoted market prices are not available, fair value is determined annually, commencing after the first year of ownership, based on carrying values and other relevant information reported by external managers of the limited partnerships in which the investments are made. These carrying values are determined by the external managers using accepted industry valuation methods.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

The fair value of private market investments in income producing properties is determined annually, commencing after the first year of ownership, using accepted industry valuation methods, such as discounted cash flows and comparable purchase and sales transactions.

Fair value for the over-the-counter derivatives such as swaps is determined based on discounted cash flows and market prices for underlying assets with similar characteristics.

Money market securities are recorded at cost which, together with accrued interest income, approximates fair value.

(c) Contributions

Contributions include CPP contributions earned for the year. The Canada Customs and Revenue Agency collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the Agency considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

(d) Investment income recognition

CPP Investment Fund income is recorded on the accrual basis and includes unrealized gains and losses on bonds held at the end of the year.

CPP Investment Board's net income from operations represents the Investment Board's investment income, less investment and administrative expenses. Investment income is recorded on the accrual basis and includes realized gains and losses on disposal of investments, unrealized gains and losses on investments held at the end of the year, dividend income (recognized on ex-dividend date), interest income, distributions from partnerships and trusts, and net operating income from private market real estate investments.

Realized gains and losses on investments sold during the year represent the difference between sale proceeds and cost, less related costs of disposition. Unrealized gains and losses represent in the difference between fair value and cost of investments. The current year unrealized gains and losses represent the year-over-year change in this difference.

(e) Translation of foreign currencies

Transactions in foreign currencies are recorded at the rates of exchange prevailing on the transaction date. Investments denominated in foreign currencies and held at the year end are translated at exchange rates in effect at the year end date. The resulting realized and unrealized gains and losses are included in investment income.

(f) Pensions and benefits

Pensions and benefits are recorded when payable.

(g) Net overpayments

Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(h) Administration costs

Administration costs are recorded in the year to which they relate.

(i) Measurement uncertainty

The preparation of financial statements in accordance with the Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses for the year. Actual results could differ from these estimates. The most significant estimates are related to contributions, administration costs, allowance for doubtful accounts, the fair value of the bonds held by the CPP Investment Fund and the fair value of investments held by the CPP Investment Board.

3. Change in accounting policy

During the year, a legislative amendment was approved which provided for the transfer of CPP assets to the CPP Investment Board (see Note 12).

In order to provide a consistent basis of accounting for the provincial, territorial and federal bonds between the CPP Investment Fund and the CPP Investment Board, the fair value accounting was adopted for bonds in 2004, unlike previous years where the bonds were accounted for at cost. This change in accounting policy was applied retroactively and the prior year's financial statements were restated accordingly.

As a result of this change in accounting policy, unrealized gains and losses on bonds are now recognized in the statement of change in net assets and the bonds are recorded at their fair value in the statement of net assets.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

The following summarizes the changes to financial statements as a result of the change in accounting policy for the years presented:

	2004		2003	
	(in millions of dollars)			
	Bonds recorded at cost	Bonds recorded at fair value	Bonds recorded at cost	Bonds recorded at fair value
Statement of net assets				
Assets				
CPP Investment Fund				
Provincial and territorial bonds	22,181	25,397	23,204	26,080
Canada bonds	3,352	4,070	3,369	4,071
Net assets	68,576	72,511	53,673	57,251
Statement of changes in net assets				
Net assets, beginning of year	53,673	57,251	51,709	55,094
Investment income (loss)	9,891	10,248	(1,242)	(1,049)
Net assets, end of year	68,576	72,511	53,673	57,251

4. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and had a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Beginning in 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same rate that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets. Interest earned on the investments is paid semi-annually to the CPP Account.

During the year, all disposals of bonds were made, at maturity date, at face value. The bonds are redeemable in whole or in part before maturity. Since January 31, 2001, the provinces and territories are permitted to redeem their bonds held by the CPP Investment Fund prior to their maturity at a value equivalent to market value. No bonds were redeemed by the provinces and the territories prior to maturity during the year ended March 31, 2004 (2003 - none).

The bonds held by the CPP Investment Fund are exposed to interest rate risk. Interest rate risk refers to the risk of an adverse change in the fair value of the bonds as a result of an unfavourable mouvement in market interest rates.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

The following schedule provides information on the disposals, re-investments, unrealized gains/(losses) and balance of the Investment Fund:

CPP INVESTMENT FUND
(in millions of dollars)

	March 31, 2003 at cost	Disposals	Re-investments	March 31, 2004 at cost	March 31, 2004 at fair value	March 31, 2003 at fair value
Newfoundland	633	51	51	633	714	700
Prince Edward Island	140	11	11	140	159	156
Nova Scotia	1,079	91	91	1,079	1,232	1,212
New Brunswick	834	71	71	834	940	920
Quebec	96	5	5	96	111	108
Ontario	10,746	1,201	688	10,233	11,687	12,065
Manitoba	1,128	126		1,002	1,167	1,292
Saskatchewan	1,151	109	40	1,082	1,241	1,299
Alberta	3,385	441	200	3,144	3,661	3,860
British Columbia	4,008	375	301	3,934	4,481	4,464
Yukon Territory	4			4	4	4
	23,204	2,481	1,458	22,181	25,397	26,080
Canada	3,369	17		3,352	4,070	4,071
	26,573	2,498	1,458	25,533	29,467	30,151

The further discount included in the fair value to allow for the specific characteristics of the bonds is valued at $1.26 billion ($1.27 billion in 2003). The following schedule presents the bonds by maturity dates and the weighted-average annual rate of return on bonds currently held.

	2004		2003	
	(in millions of dollars)			
	Investments at cost	Average coupon	Investments at cost	Average coupon
Investments maturing				
Within 1 year	2,283	13.35%	2,498	11.77%
1 to 5 years	9,429	10.23%	9,700	10.99%
Over 5 years	13,821	8.37%	14,375	8.90%
Total—Investments	25,533		26,573	
Weighted-average yield on investments		9.50%		9.93%

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

5. Investments held by the CPP Investment Board

The Canada Pension Plan Investment Board (CPPIB) was established by an Act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of investments. The Board is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces and provides regular reports of its activities and the results achieved.

The following schedule provides information on the Board's investments as at March 31.

	2004	2003
	(in millions of dollars)	
Canadian equities, at fair value		
Public markets	18,046	11,051
Private markets	282	261
	18,328	11,312
Non-Canadian equities, at fair value		
Public markets	7,552	4,245
Private markets	1,530	1,265
	9,082	5,510
Total equities (Cost 2004 - $25,034; 2003 - $20,336)	27,410	16,822
Real return assets		
Public markets real estate	350	219
Private markets real estate	432	246
Private markets infrastructure	22	
Total real return assets (Cost 2004 - $829; 2003 - $645)	804	465
Money market securities (Cost 2004 - $4,784; 2003 - $575)	4,777	575
Investment receivables (Cost 2004 - $68; 2003 - $41)	68	41
Investment liabilities (Cost 2004 - $170; 2003 - $452)	(171)	(449)
Net fair value of derivatives	6	(1)
Total net investments	32,894	17,453

The CPP Investment Board has established investment policies which set out the manner in which assets shall be invested. In determining the asset mix, the CPP Investment Board takes into consideration certain assets of the CPP which are held outside the CPP Investment Board.

In accordance with the Investment Policy, at least 70 percent of the book value of the CPP Investment Board's portfolio is allocated to Canadian investments and the remainder to non-Canadian investments.

The CPP Investment Board's investments are mainly allocated to equities. During the current year, the CPP Investment Board made its first investment in a private market infrastructure fund. The CPP Investment Board also obtains exposure to real estate through investments in publicly traded securities and privately held real estate. Private real estate investments are held by subsidiary and are managed on behalf of the CPP Investment Board by external advisors and managers through co-ownership arrangements.

Derivative contracts

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indexes, interest rates or currency exchange rates.

The CPP Investment Board uses derivatives primarily to replicate the return of Canada and Non-Canadian equity indexes. As at March 31, 2004, the CPP Investment Board has equity swaps outstanding to exchange money market interest for equity returns. The CPP Investment Board also uses exchange-trated futures contracts to achieve the desired broad market exposure to the equity markets while cash is being held to fund investment activities.

All derivative contracts have a term to maturity of one year or less. Notional amounts of derivative contracts are used to compute the cash flows and for determining the fair value of the contracts. Notional amounts are not recorded as assets or liabilities on the balance sheet. The notional amounts and fair value of derivative contracts held as at March 31 are as follows:

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

	2004		2003	
	(in millions of dollars)			
	Notional amount	Fair value	Notional amount	Fair value
Equity swaps	4,034	9	250	(1)
Equity futures	448	(3)		
Total	4,482	6	250	(1)

Consistent with the investment policies, derivative contracts are fully covered by money market securities. The economic impact on the total asset mix is to increase Canada and Non Canada equities exposure by 12.9 percent (2003 - 1.4 percent) and 0.8 percent (2003 - nil percent), respectively, with a corresponding decrease in money market securities exposure.

Securities Lending

The CPP Investment Board participates in a securities lending program to enhance portfolio returns. Credit risk associated with the securities lending program is mitigated by requiring the borrower to provide daily collateral in the form of readily marketable investments of greater market value than the securities loaned. As at March 31, 2004, the CPP Investment Board's investments include loaned securities with an estimated fair value of $721 million (2003 - $nil). The fair value of collateral received in respect of these loans is $758 million (2003 - $nil).

CPP Investment Board's Investment Risks

The CPP Investment Board limits credit risk by dealing with counterparties that have a minimum credit rating of A or R-1 (short term) as determined by a recognized credit rating agency, where available, or as determined through an internal credit rating process. Credit exposure is limited to maximum amounts approved by the Board of Directors.

The CPP Investment Board is exposed to currency risk through holdings of non-Canadian investments, investment receivables and investments liabilities. Investments are not hedged against changes in foreign exchange rates.

Commitments

The CPP Investment Board has committed to enter into investment transactions, which will be funded over the next several years in accordance with the agreed terms and conditions. As at March 31, 2004, these outstanding commitments total $3.9 billion (2003 - $3.9 billion). The organization has made lease commitments of $21.0 million over the next 10 years.

Other information

The CPP Investment Board is exempt from Part I tax under paragraph 149(1)(d) of the *Income Tax Act (Canada)* on the basis that all of the shares of the CPP Investment Board are owned by Her Majesty in right of Canada. The CPP Investment Board's subsidiaries are exempt from Part I tax under paragraph 149(1)(d.2) of the *Income Tax Act (Canada)* on the basis that all of the shares of the subsidiaries are owned by a corporation whose shares are owned by Her Majesty in right of Canada.

The CPP Investment Board's audited financial statements for the year ended March 31, 2004 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio returns.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

6. Receivables from beneficiaries

	2004	2003
	(in millions of dollars)	
Balance of pensions and benefits overpayments	81	77
Allowance for doubtful accounts	(45)	(28)
	36	49

Social Development Canada has procedures to detect overpayments. During the year, overpayments totalling $45 million (2003 - $45 million) were established and remissions of debts totalling $4 million (2003 - $4 million) were granted. A further $37 million was recovered (2003 - $37 million).

7. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

The balance of the CPP Account included the Deposit with Receiver General for Canada and short-term investments, if any. As at March 31, the Deposit with Receiver General for Canada amounts to $7,483 million (2003 - $7,093 million).

8. Contributions

Contributions for the year are measured by Canada Customs and Revenue Agency (CCRA) using the assessment of tax returns. In determining the amount of contributions earned for the year, the Agency considers cash received and contributions assessed and makes an estimate for contributions related to tax returns not yet assessed.

Actual results may differ from these estimates. Actual contribution amounts for calendar years 2003 and 2004 will only be known once CCRA has processed all employer's and self-employed workers' declarations of contributions for these years. An adjustment for the difference between actual and estimated contributions will be recorded in the fiscal year in which the adjustment is known.

9. Investment income/(loss)

	2004	2003
	(in millions of dollars)	
CPP Investment Fund income:		
Interest on bonds	2,500	2,741
Net unrealized gains	357	193
Interest on deposit with Receiver General for Canada as a weighted-average annual rate of 2.59 percent (2003 - 2.64 percent)	2,857 182	2,934 169
CPP Investment Board net income (loss) from operations:		
Net unrealized gains (losses)	6,050	(3,264)
Fund distributions of capital gains and dividends		361
Net realized gains (losses)	658	(1,533)
Dividend income	504	288
Other investment income	21	9
Investment and administrative expenses	(24)	(13)
	7,209	(4,152)
	10,248	(1,049)

10. Administration costs

	2004	2003
	(in millions of dollars)	
Pension and benefit delivery, accommodation and corporate services (Human Resources Development Canada)	309	328
Collection of contributions (Canada Customs and Revenue Agency)	85	80
Cheque issue and computer services (Public Works and Government Services Canada)	15	13
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	410	422

Administration costs of the CPP represent the cost of services received from a number of federal government departments and an agency. Those costs are based on estimated allocations of costs and are charged to the CPP in accordance with the memoranda of understanding.

Canada Pension Plan —*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Concluded*

11. Contingencies

At March 31, 2004, there were 4,403 (5,140 in 2003) appeals relating to the payment of CPP pensions and benefits. Claims for these appeals could reach a maximum estimated amount of $22 million ($22 million in 2003). Any award made in favour of beneficiaries will be accounted for as an expenditure of the period in which the amount becomes payable.

A class action has been filed against the CPP for discrimination against survivors whose same-sex common-law partners died on or after April 17, 1985 and before January 1, 1998. On December 19, 2003, the Ontario Superior Court ruled in favour of the class members. The Government has appealed the decision to the Court of Appeal for Ontario. The appeal was heard in Toronto in June 2004. At the time of the preparation of the financial statements, the outcome of the hearing was not known. This contingency is evaluated at an amount between $71 and $132 million.

12. Legislative amendment

Legislation to amend the *Canada Pension Plan* and the *Canada Pension Plan Investment Board Act* was passed by Parliament on April 3, 2003, and approved by an Order in Council on March 22, 2004. The amended legislation and a related administrative agreement provide for the transfer of CPP assets currently administered by the federal government to the CPP Investment Board beginning in fiscal year 2005. These assets consist of the bonds held by the CPP Investment Fund and the Deposit with Receiver General for Canada. CPP Investment Board, the departments of Finance and Social Development have signed an agreement outlining the process for the transfer of assets. The bonds held by the CPP Investment Fund will be transferred to CPP Investment Board over a three-year period beginning with the first transfer on May 1st, 2004. The Deposit with Receiver General for Canada will be transferred over a period of twelve months beginning in September 2004.

13. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the management of Human Resources and Skills Development Canada in accordance with Canadian generally accepted accounting principles. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognises the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

The management of Human Resources and Skills Development Canada is responsible for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, conducts an independent audit, in accordance with Canadian generally accepted auditing standards, and expresses her opinion on the financial statements and her report follows.

WAYNE WOUTERS
Deputy Minister

GUY TREMBLAY
For the Assistant Deputy Minister
Financial and Administrative Services

June 11, 2004

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2004 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Luc Taillon
Fellow of the Canadian Institute of Actuaries
Acting Chief Actuary
Human Resources and Skills Development Canada

Gatineau, Canada
June 11, 2004

Government Annuities Account—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2004 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

Shahid Minto, CA
Assistant Auditor General
for the Auditor General of Canada

Halifax, Canada
June 11, 2004

BALANCE SHEET AS AT MARCH 31, 2004
(in thousands of dollars)

ASSETS	2004	2003
Deposit with Receiver General for Canada (Note 3)	379,800	410,167
Accrued interest due from Canada	28,454	30,612
Accounts receivable	22	100
	408,276	440,879

LIABILITIES	2004	2003
Actuarial surplus due to Canada	2,532	3,309
Actuarial liabilities (Note 4)	405,744	437,570
	408,276	440,879

Contingency (Note 7)

See accompanying notes to the financial statements.

Approved by the Department:

WAYNE WOUTERS
Deputy Minister

GUY TREMBLAY
For the Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2004
(in thousands of dollars)

	2004	2003
Payments and other charges		
Annuity payments	57,330	60,752
Premium refunds	253	305
Unclaimed annuities	260	246
	57,843	61,303
Income		
Interest from Canada	28,454	30,612
Premiums (Note 3)	32	54
Other	63	165
	28,549	30,831
Excess of payments and other charges over income for the year	29,294	30,472
Actuarial liabilities, balance at beginning of the year	437,570	471,351
	408,276	440,879
Actuarial surplus due to Canada	2,532	3,309
Actuarial liabilities, balance at end of the year (Note 4)	405,744	437,570
Actuarial liabilities are comprised of:		
Deferred annuities, present value	25,399	29,266
Matured annuities, present value	380,345	408,304
	405,744	437,570

See accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2004
(in thousands of dollars)

	2004	2003
Cash flows from (used in) operations:		
Payments to annuitants	(57,583)	(61,057)
Unclaimed annuities paid to Consolidated Revenue Fund	(260)	(246)
Interest received	30,612	33,092
Premiums received from annuitants	32	54
Other income	141	166
	(27,058)	(27,991)
Actuarial surplus remitted to Consolidated Revenue Fund	(3,309)	(4,524)
Decrease in Deposit with Receiver General for Canada	(30,367)	(32,515)
Deposit with Receiver General for Canada, balance at beginning of the year	410,167	442,682
Deposit with Receiver General for Canada, balance at end of the year	379,800	410,167

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by the management of Human Resources and Skills Development Canada and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

The financial statements of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are:

(a) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(b) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(c) Interest from Canada

Interest from Canada is recorded on the accrual basis and is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

(d) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2004—*Concluded*

(c) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

4. Actuarial liabilities

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using a seven percent annual interest. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

(a) The actuary, being in this case the Chief Actuary employed by Human Resources and Skills Development Canada, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities program. The Chief Actuary also ensures that the method utilised to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

(b) The auditor expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The auditor also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services, including actuarial services it receives without charge from Human Resources and Skills Development Canada and other government entities. For the year ended March 31, 2004, the estimated cost of the administrative services received from Human Resources and Skills Development Canada amounted to $2.8 million (2003—$2.7 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is $8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Fund's net assets available for benefits and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

Approved by:

GIULIANO ZACCARDELLI
Commissioner

PAUL GAUVIN
Deputy Commissioner
Corporate Management
and Comptrollership

August 13, 2004

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2004 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Fund as at March 31, 2004 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 13, 2004

Royal Canadian Mounted Police (Dependants) Pension Fund—*Continued*

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
AS AT MARCH 31, 2004

	2004	2003
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	30,805,139	30,919,035

See accompanying notes to the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2004

	2004	2003
	$	$
Net assets available for benefits, beginning of year	30,919,035	31,370,192
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	2,477,090	2,480,853
Contributions from participants	9,723	10,400
Total increase in net assets	2,486,813	2,491,253
Decrease in net assets:		
Benefit payments to widows and children	(2,600,709)	(2,942,410)
Decrease in net assets	(113,896)	(451,157)
Net assets available for benefits, end of year	30,805,139	30,919,035

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2004

1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, such amount as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2004—*Continued*

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i) Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- financial management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2001 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $4,818,000. A portion of this surplus was distributed by annual increases in the basic pension amount of 27 percent effective April 1, 2002, an additional 28 percent effective April 1, 2003, and an additional 28 percent effective April 1, 2004 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount was 962 percent effective April 1, 2002, 990 percent effective April 1, 2003 and 1,018 percent effective April 1, 2004.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2004—*Concluded*

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases (roughly matching the rate of inflation) in the pension benefits. The average ages of the members and widows were estimated to be 79 and 80 years respectively as at March 31, 2001. The expected average remaining lifetime of the widows was about 8 years. The remaining lifetime of the Fund itself was estimated at 39 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows. The current Fund yield of 8.4 percent per annum (8.3 percent in 2003) is consistent with the estimated yield (8.32 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.65 percent per annum by the year 2018 and to rise to 6.09 percent by 2035. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed at March 31, 2004. The actuarial present value of accrued pension benefits as at March 31, 2004, net of a $51,000 deduction representing the present value of participants' future instalment payments (was $57,000 in 2003) and the principal components of change in the actuarial present value during the year were estimated as follows:

	2004	2003
	$	$
Actuarial present value of accrued pension benefits, beginning of year	27,485,000	27,836,000
Net interest accrued on benefits	2,181,000	2,249,000
Net adjustment arising from experience gains and losses and from valuation changes	(290,000)	332,000
Contributions from participants (instalment payments)	10,000	10,000
Benefit payments	(2,601,000)	(2,942,000)
Actuarial present value of accrued pension benefits, end of year	26,785,000	27,485,000

SECTION 7

2003-2004

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

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Cash in bank 7.2
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Tax receivables 7.4
Other accounts receivable 7.5

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 7.1

CASH AND ACCOUNTS RECEIVABLE

	April 1/2003	March 31/2004
	$	$
Cash in bank, Table 7.2	14,821,131,784	17,297,058,247
Cash in transit, Table 7.3	6,610,169,069	7,371,241,939
	21,431,300,853	*24,668,300,186*
Less: outstanding cheques and warrants, Table 7.4	4,945,109,360	4,121,986,544
Total cash	16,486,191,493	20,546,313,642
Tax receivables, Table 7.5	43,597,037,466	47,953,394,855
Other accounts receivable, Table 7.7	2,542,741,666	2,422,292,840
Total receivable	46,139,779,133	50,375,687,695
Total	62,625,970,625	70,922,001,337

Cash in Bank

This account records public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

Table 7.2 presents a summary of the balances in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars and Euros.

TABLE 7.2

CASH IN BANK

	April 1/2003	March 31/2004
	$	$
Receiver General—		
Current deposits—		
Canadian currency	14,699,874,336	17,249,969,800
Foreign currencies	49,889,107	13,263,495
Special deposits	71,368,341	33,824,952
Total	14,821,131,784	17,297,058,247

Receiver General current deposits

These are cash balances on deposit in Canadian and foreign currencies.

Receiver General special deposits

These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST Refund payments issued by the "ministére du Revenu du Québec" on behalf of the government.

Cash in Transit

Table 7.3 presents a summary of the balances for cash in transit. This category of accounts records amounts which are reported in the financial statements, but which were not deposited in the Consolidated Revenue Fund or other bank accounts until after March 31.

TABLE 7.3

CASH IN TRANSIT

	April 1/2003	March 31/2004
	$	$
Cash in hands of collectors and in transit	6,053,408,069	6,834,435,939
Other cash—Consolidated Crown corporations[1]	556,761,000	536,806,000
Total	6,610,169,069	7,371,241,939

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 7.4 presents a summary of the balances for outstanding cheques and warrants.

TABLE 7.4

OUTSTANDING CHEQUES AND WARRANTS

	April 1/2003	March 31/2004
	$	$
Outstanding cheques[1]	4,941,948,992	4,118,391,315
Imprest account cheques	3,160,368	3,595,229
Total	4,945,109,360	4,121,986,544

[1] Includes Employment insurance warrants.

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of $33,186,973 ($41,392,349 in 2003) was transferred to non-tax revenues.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account.

Tax Receivables

Tax receivables include amounts assessed by Canada Customs and Revenue Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Tax receivables include taxes and premiums collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

Table 7.5 presents tax receivables by tax stream. Amounts receivable that are written off or forgiven are included in Section 3 of Volume III (Debts, obligations and claims written off or forgiven).

TABLE 7.5

TAX RECEIVABLES AS AT MARCH 31

(in thousands of dollars)

	2004			2003
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Net tax receivables
Tax receivables—				
Income tax receivables—				
Individuals	26,511,937	3,766,617	22,745,320	20,969,212
Employers	11,311,718	474,539	10,837,179	9,558,738
Corporations	6,397,297	1,215,631	5,181,666	4,169,379
Non-residents	842,328	162,003	680,325	491,889
Goods and services tax receivable	9,637,739	1,883,190	7,754,549	7,836,701
Customs duties receivable	157,225	36,537	120,688	88,366
Excise taxes and duties receivable	693,110	59,442	633,668	482,752
Total	55,551,354	7,597,959	47,953,395	43,597,037

Table 7.6 presents the aging for gross tax receivables for the period over which claims at March 31, 2004 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

TABLE 7.6

AGING OF TAX RECEIVABLES

(in thousands of dollars)

	Year ended March 31	
	2004	2003
Tax receivables		
Less than one year	45,685,191	42,029,114
1-2	2,551,811	2,900,254
2-3	1,780,479	1,552,432
3-4	1,305,040	1,138,577
4-5	967,679	785,968
Over 5 years	3,261,154	2,364,854
Total	55,551,354	50,771,199

Other accounts receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2004.

Amounts receivable written off or forgiven are included in Section 3 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.7 presents a summary of the balances for other receivables.

TABLE 7.7

OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2004			2003
	Gross receivables	Allowance for doubtful accounts	Net receivables	Net receivables
	$	$	$	$
Other receivables	3,272,271,525	1,084,157,685	2,188,113,840	2,246,834,666
Accounts receivable of consolidated Crown corporations[1]	234,179,000		234,179,000	295,907,000
Total	3,506,450,525	1,084,157,685	2,422,292,840	2,542,741,666

[1] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Other receivables

This account records accrued financial claims owed to the Government and arising from other revenues.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Table 7.8 presents the aging of other accounts receivables for the period over which claims at March 31, 2004 have been outstanding.

TABLE 7.8

AGING OF OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2004
	$
Outstanding days	
0-30	1,108,553,622
31-60	82,279,676
61-90	74,667,489
91-365	306,148,349
Over 365	1,700,622,389
Total	3,272,271,525
Amounts receivable of consolidated Crown corporations	234,179,000
Total	3,506,450,525

SECTION 8

2003-2004

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

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International reserves held in the Exchange Fund Account 8.3
International Monetary Fund—Subscriptions 8.3
International Monetary Fund—Notes payable 8.3
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FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $20,542 million as at March 31, 2004 ($21,141 million as at March 31, 2003); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 8.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
International reserves held in the Exchange Fund Account, Table 8.2	44,848,860,116	20,346,434,474	23,949,006,132	41,246,288,458
International Monetary Fund – Subscriptions	12,942,262,089		757,006,767	12,185,255,322
	57,791,122,205	*20,346,434,474*	*24,706,012,899*	*53,431,543,780*
Less:				
International Monetary Fund – Notes payable	7,270,088,749	1,255,934,615	1,592,000,000	7,606,154,134
Special drawing rights allocations	1,571,399,321	58,493,508		1,512,905,813
	8,841,488,070	*1,314,428,123*	*1,592,000,000*	*9,119,059,947*
Total	48,949,634,135	21,660,862,597	26,298,012,899	44,312,483,833

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 2003, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2004. Gold held by the Account is valued at 35 SDRs per fine ounce ($67.95 Cdn as at March 31, 2004 and $70.58 Cdn as at March 31, 2003).

In 2003-2004, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $19,967 million and an adjustment of $379 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $21,571 million and a net valuation adjustment of $2,378 million.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2004	March 31/2003
US dollar cash on deposits	136	146
US dollar short-term deposits	2,454	4,112
US dollar investments	17,983	18,988
Euro short-term deposits	147	481
Euro investments	18,046	18,651
Japanese yen short-term deposits	103	102
Japanese yen investments	1,259	1,247
Special drawing rights	1,111	1,085
Gold	7	36
Canadian cash on deposits		1
Total	41,246	44,849
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2004, $18,771 million US; 2003, $19,529 million US)	24,615	28,665
Euro	17,394	18,460
Japanese yen	1,358	1,344
Special drawing rights (2004, SDR 610 million; 2003, SDR 610 million)	(1,184)	(1,230)
Canadian dollars	(1,316)	(3,345)
Total advances from the Consolidated Revenue Fund	40,867	43,894
Total net income from January 1 to March 31	379	955
Total	41,246	44,849

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2003-2004, receipts and other credits consisted of a maintenance of value adjustment of $180 million and a valuation adjustment of $577 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2003-2004, notes payable to the IMF increased by $336 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2003-2004, payments and other charges consisted of a valuation adjustment of $58 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies set out in Note 2 to the financial statements, which conform to those used by Government of Canada. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and for related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada* and are referred to the Standing Committee on Public Accounts for their review.

PAUL JENKINS
Senior Deputy Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY, CA
Chief Accountant
Bank of Canada

Ottawa, Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 2003 and the statement of revenue for the year then ended. These financial statements have been prepared to comply with Sections 20 and 21 of the *Currency Act*. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 2003 and its revenues and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform to the accounting policies of the Government of Canada.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Minister of Finance for complying with Sections 20 and 21 of the *Currency Act* as set out in Note 2 to the financial statements. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Douglas G. Timmins, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 12, 2004

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 2003
(in millions of dollars)

ASSETS	2003		2002	
	US	CDN	US	CDN
Denominated in US dollars				
Cash and short-term deposits	2,277	2,952	2,529	3,990
Marketable securities (Notes 5 and 6)	12,812	16,611	14,635	23,088
	15,089	19,563	17,164	27,078
Denominated in other foreign currencies				
Cash and short-term deposits (Note 7)	89	116	134	211
Marketable securities (Notes 5 and 7)	15,261	19,786	13,899	21,928
	15,350	19,902	14,033	22,139
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 8)	842	1,090	719	1,134
Gold and gold loans (Note 9)	6	7	28	45
	848	1,097	747	1,179
Official international reserve assets	31,287	40,562	31,944	50,396

DUE TO THE CONSOLIDATED REVENUE FUND	2003	2002
	CDN	CDN
Advances (Note 10)	37,599	47,668
Net revenue for the year	2,963	2,728
	40,562	50,396

The accompanying notes are an integral part of these financial statements.

Approved:

PAUL JENKINS
Senior Deputy Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY, CA
Chief Accountant
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2003
(in millions of Canadian dollars)

	2003	2002
Revenue from investments		
Marketable securities	1,931	2,110
Cash and short-term deposits	49	91
Special Drawing Rights	21	23
Gold		4
	2,001	2,228
Other revenue		
Net gain on sales of gold	205	175
Net foreign exchange gains	757	325
	962	500
Net revenue for the year due to the Consolidated Revenue Fund	2,963	2,728

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets that are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the *Act*.

The objectives of the Account are to provide general liquidity for the government and to promote orderly conditions in the foreign exchange market for the Canadian dollar. In September 1998, the Department of Finance and the Bank of Canada decided to move away from intervening in the foreign exchange market in a predictable or automatic fashion (selling/buying foreign currencies/buying/selling Canadian dollars when there were market forces on the value of the Canadian dollar). Instead, the current policy is for the Bank of Canada to intervene on a discretionary basis.

Revenue for the year is payable to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in accordance with the accounting policies used by the Government of Canada to prepare its financial statements. The financial statements of the Account are prepared for the Minister of Finance in compliance with Sections 20 and 21 of the *Currency Act*.

The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because it excludes the disclosure of the notional cost of advances. The advances are provided interest-free under the terms and conditions prescribed by the Governor in Council and the Account reflects only transactions pertaining to the assets of the Account. The significant accounting policies of the Account are set out below.

(a) Basis of presentation

The purpose of the financial statements is to report to Parliament on the operations of the Account to comply with the *Currency Act*. The Bank of Canada, on behalf of the Minister of Finance, may sell, lend, borrow, or deal in assets under the terms and conditions prescribed by the *Currency Act*. The reporting entity of the Account is limited to those transactions permitted by the *Currency Act* and to the category of expenses determined by the Minister as authorized by legislation. For that purpose, the following operations are recorded in the Account:

All proceeds, earnings, and interest from transactions relating to the assets are credited to the Account, along with all amounts received on the maturity of deposits, securities, and notes held for the Account.

All expenses determined by the Minister to have been incurred in respect of the operations of the Account are paid out of the Account. This excludes the cost of administrative, custodial, and fiscal-agency services that are provided by the Bank of Canada with regard to the transactions in the Account and that are not recognized in the financial statements.

Interest-free advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Governor in Council.

The annual net revenue of the Account is paid to the CRF (or charged to the CRF when net revenue is a negative amount).

All material changes in cash flows are evident from the financial statements. A separate statement of cash flows has not been prepared.

Exchange Fund Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003—*Continued*

(b) Valuation of assets

The estimated fair market value of cash, short-term deposits, and special drawing rights (SDRs), which are recorded at cost and generally held to maturity, is deemed to be equal to their book value.

Marketable securities are adjusted for unamortized premiums or discounts, where applicable, and are reported at the lower of their amortized costs, including accrued interest and year-end market values. Purchases and sales of securities are recorded at the settlement dates.

Marketable securities, short-term deposits and SDRs include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of four major currencies.

Gold and gold loans include accrued interest. Gold and gold loans are carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(c) Revenue from investments

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, revenues from gold loans, and revenues from securities-lending activities. Writedowns of securities to their year-end market values (if applicable) are netted against investment revenue in the year in which they occur.

(d) Gold

Net gains on gold sales are recorded at settlement dates and are included in the category *Other revenue* in the *Statement of Revenue*. Interest revenue from gold loans is recorded on an accrual basis and premiums on the sales of call options on gold are recorded when received. Both are included in the category *Revenue from investments* in the *Statement of Revenue*.

(e) Tri-party Reverse Repurchase Agreement

In 2003, tri-party reverse repurchase transactions were implemented. Tri-party reverse repurchase trades are money market transactions where the Account lends funds on a secured basis to designated counterparties at prevailing market rates. The collateral on these transactions is held by a tri-party custodian. Tri-party reverse repurchase transactions are recorded on the balance sheet under the category *Cash and short-term deposits*. They include amounts at which the securities were originally loaned plus the accrued interest. Revenue from these transactions is included in the category *Revenue from investments* in the *Statement of Revenue*.

(f) Translation of foreign currencies and SDRs

Assets and advances denominated in foreign currencies and SDRs are translated into Canadian and US-dollar equivalents at year-end market exchange rates, which were as follows:

	Canadian dollars	
	2003	2002
US dollars	1.29650	1.57760
Euros	1.62820	1.65680
Japanese yen	0.01207	0.01328
Special drawing rights	1.92656	2.13699

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year, are recorded as net foreign exchange gains and are included in the category *Other revenue* in the *Statement of Revenue*. Unrealized foreign exchange gains or losses on forward currency contracts are also recorded in revenue as net foreign exchange gains.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar or to meet net government requirements for foreign exchange. Since September 1998, no transactions were aimed at moderating movements in the value of the Canadian dollar.

The majority, but not all, of Canada's official international reserves reside inside the Account. The Account represents approximately 89 percent (90 percent in 2002) of Canada's official reserves.

4. Risk management and financial instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

To ensure that the Account asset portfolio is prudently diversified with respect to credit risk, the investment guidelines specify limits on holdings by class of issuer (sovereign, agency, supranational, or commercial financial

Exchange Fund Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003—*Continued*

institution) and type of instrument. There are also limits on exposure to any one issuer or counterparty.

With respect to investment guidelines prescribed by the Minister of Finance, the Account may hold debt issued in the designated currencies by highly rated sovereign governments and their agencies, as well as by supranational organizations. Eligible issues must have an A-rating or better from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service), one of which must be either Moody's or Standard & Poor's. The Account may also make deposits and execute other transactions with commercial financial institutions that meet the same rating criteria, with the term to maturity of commercial deposits limited to three months or less.

Interest rate and foreign currency risks are managed by adopting a strategy of matching the duration structure and the currency of the Account's assets and the related foreign currency borrowings of the Government of Canada.

Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of counterparties approved by the Government. Each borrower must enter into a Securities Loan Agreement with either of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings. The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending in order to earn extra return on investments.

5. Term structure of foreign currency investments

	2003						2002
	Par value				Unamortized premium discount and accrued interest	Amortized cost	Amortized cost
	Under 6 months	6 to 12 months	1 to 5 years	Over 5 years			
	(in millions of US dollars)						
US dollar holdings							
Government securities	3,200				(5)	3,195	3,114
Other securities	1,375	1,265	5,248	1,504	225	9,617	11,521
Total US dollar holdings	4,575	1,265	5,248	1,504	220	12,812	14,635
Other foreign currencies							
Euro holdings							
Other securities	521	927	6,539	5,838	501	14,326	13,053
Yen holdings							
Government securities			465	465	5	935	846
Total other foreign currencies	521	927	7,004	6,303	506	15,261	13,899
Total	5,096	2,192	12,252	7,807	726	28,073	28,534

Exchange Fund Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003—*Continued*

6. Marketable securities denominated in US dollars

Securities	2003			2002		
	Par value	Amortized cost		Par value	Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
US government	3,200	3,193	4,141	3,125	3,114	4,913
US federal agencies	5,124	5,182	6,718	4,366	4,415	6,965
Sovereign paper and international institutions	4,268	4,306	5,583	6,875	6,901	10,886
Accrued interest		131	169		205	324
	12,592	12,812	16,611	14,366	14,635	23,088
Estimated market value at year-end		13,199	17,113		15,316	24,163

Estimated market values are based on quoted market prices.

Loans of securities are effected on behalf of the Account by agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At year-end, a portion of the Account's holdings of US government securities consisting of US$ 2,250 million (par value) in Treasury Bills (US$ 2,200 million in 2002) is being used in securities-lending operations with financial institutions.

7. Assets denominated in other foreign currencies

	Cash and short-term deposits			
	2003		2002	
	US	CDN	US	CDN
	(in millions of dollars)			
Euros	13	17	65	102
Japanese yen	76	99	69	109
	89	116	134	211

	Marketable securities					
	2003			2002		
	Par value	Amortized cost		Par value	Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
Euros	13,825	14,326	18,573	12,637	13,053	20,593
Japanese yen	931	935	1,213	842	846	1,335
	14,756	15,261	19,786	13,479	13,899	21,928
Estimated market value at year-end		15,862	20,565		14,597	23,028

Estimated market values are based on quoted market prices.

Exchange Fund Account—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003—*Concluded*

8. Special Drawing Rights (SDRs)

	2003		2002	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end	838	1,087	717	1,130
Accrued interest	4	3	2	4
	842	1,090	719	1,134

9. Gold and gold loans

During the year, the Account sold 490,067 fine ounces of gold (452,516 fine ounces in 2002).

	2003		2002	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end				
Gold loans			23	37
Gold	6	7	5	8
	6	7	28	45

The year-end carrying values and market values (based on London fixings) of gold and gold loans, excluding accrued interest, are:

		2003		2002	
		Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Carrying value	—US$	52.01	6	47.41	28
	—Canadian $	67.43	7	74.79	45
Market value	—US$	417.25	45	347.20	208
	—Canadian $	540.96	59	547.74	328

10. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. These are limited to CAN$ 60 billion by Order-in-Council dated April 26, 2001. At year-end, advances from (deposits with) the CRF consisted of:

	2003	2002
	(in millions of Canadian dollars)	
US dollars	23,898	32,852
Canadian dollars	(4,347)	(5,447)
Euros	17,920	20,132
Japanese yen	1,303	1,435
Special drawing rights	(1,175)	(1,304)
	37,599	47,668

The proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

Canadian-dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian-dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

11. Commitments

(a) Currency swaps

The Account may enter into short-term currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility in 2003 or 2002, and there were no commitments outstanding as at December 31, 2003.

(b) Gold options and forward contracts

The Minister of Finance has authorized the sale of call options, as well as forward sales, on part of the Account's gold holdings. At year-end, the Account had no commitments to sell gold under gold options (20,000 fine ounces in 2002) or forward contracts (US$ 66 million in 2002).

(c) Foreign currency contracts

The following table presents the fair value of foreign currency contracts with contractual amounts outstanding at December 31:

	2003		2002	
	Contractual value	Fair value	Contractual value	Fair value
	(in millions of Canadian dollars)			
Forward sales	4		2,975	(29)
Forward purchases			2,991	29

The estimated fair values of foreign exchange contracts are calculated using the year-end exchange rates. Foreign exchange contracts that have a positive fair value are those contracts that, if settled immediately, would result in a gain. Conversely, immediate settlement of a contract with a negative fair value would result in a loss.

SECTION 9

2003-2004

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity approach, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations.

Other loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 9.1

LOANS, INVESTMENTS AND ADVANCES

	April 1 2003(1)	Payments and other charges	Receipts and other credits	March 31 2004
	$	$	$	$
Enterprise Crown corporations and other government business enterprises, Table 9.2	14,554,708,252	2,035,525,011	357,657,440	16,232,575,823
Portfolio investments, Table 9.11	1,240,254,680			1,240,254,680
National governments including developing countries, Table 9.12	1,678,551,319	360,684,755	933,553,829	1,105,682,245
International organizations, Table 9.13	13,114,602,656	392,627,262	320,161,926	13,187,067,992
Provincial and territorial governments, Table 9.14	1,809,543,718	4,033,780,032	1,575,242,300	4,268,081,450
Other loans, investments and advances, Table 9.15	8,600,297,821	4,578,509,049	2,078,078,213	11,100,728,657
	40,997,958,446	11,401,126,109	5,264,693,708	47,134,390,847
Less: allowance for valuation	17,250,365,844	745,211,814	1,081,206,893	17,586,360,923
Total	23,747,592,602	12,146,337,923	6,345,900,601	29,548,029,924

(1) Certain comparative figure have been restated to reflect the current year's presentation.

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; or,

(iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
Investments—				
Investments and accumulated profits/losses (Table 9.4)	9,109,120,949	1,868,179,000		10,977,299,949
Loans and advances—				
Canada Mortgage and Housing Corporation—				
Housing	3,628,607,049		116,038,600	3,512,568,449
Real estate	65,968,785		3,916,871	62,051,914
Joint projects	1,039,432,963		35,829,786	1,003,603,177
Student housing projects	238,087,690		9,392,998	228,694,692
Sewage treatment projects	411,365,909		49,250,852	362,115,057
Assisted home ownership	24,572,594		4,661,765	19,910,829
	5,408,034,990		*219,090,872*	*5,188,944,118*
Other—				
Canada Lands Company Limited	37,552,313	19,996,511	21,447,068	36,101,756
Canadian Dairy Commission		147,349,500	117,119,500	30,230,000
	37,552,313	*167,346,011*	*138,566,568*	*66,331,756*
Total—Loans and advances	5,445,587,303	167,346,011	357,657,440	5,255,275,874
Total	14,554,708,252	2,035,525,011	357,657,440	16,232,575,823

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2004 or 2003.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.125 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2004 and March 31, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.5 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2004 and June 30, 2038.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2004 and March 31, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2004 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.68 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2004 and December 31, 2008.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of $15.6 million. An amount of $14.7 million was repaid during the year and an amount of $3.9 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 2.1146 percent to 3.3657 percent per annum, and are repayable within 1 year.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2004 and 2003 is as follows:

	2004	2003
	(in millions of dollars)	
Corporation—		
Canada Mortgage and Housing Corporation	481.6	502.4
Canadian Dairy Commission	0.6	1.2
Canadian Commercial Corporation		0.1
Total	482.2	503.7

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles (GAAP) used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between other parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings, and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee future benefits and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties, and Government and Crown corporations. Equity adjustments and other include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government. Any intergovernmental transactions are eliminated as part of the modified equity accounting adjustment.

These tables present consolidated financial information on parent enterprise Crown corporations, unconsolidated wholly-owned subsidiaries and other government business enterprises.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2004 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AS AT MARCH 31, 2004						
Assets						
Financial—						
Third parties	2,058,410	279,159	62,985,765	6,623,402	27,670	71,974,406
Government and Crown corporations	950,620	41,445,477	4,380,326	86,819	16,702	46,879,944
Total financial assets	3,009,030	41,724,636	67,366,091	6,710,221	44,372	118,854,350
Non-financial assets	4,503,462	644,719	849,311	817,511	12,915	6,827,918
Total assets as reported	7,512,492	42,369,355	68,215,402	7,527,732	57,287	125,682,268
Elimination adjustments	35,039		(141,091)		5	(106,047)
Total assets	7,547,531	42,369,355	68,074,311	7,527,732	57,292	125,576,221
Liabilities						
Third parties—						
Borrowings	402,623		44,130,708	6,175,602	2,015	50,710,948
Bank of Canada notes in circulation and amounts owing to depositors		40,073,204				40,073,204
Other liabilities	3,485,100	450,722	10,590,904	1,279,468	339,376	16,145,570
Government and Crown corporations	223,770	1,815,429	5,448,435	32,698	148,867	7,669,199
Total liabilities	4,111,493	42,339,355	60,170,047	7,487,768	490,258	114,598,921
Equity of Canada as reported	3,400,999	30,000	8,045,355	39,964	(432,971)	11,083,347
Elimination adjustments	35,039		(141,091)		5	(106,047)
Equity of Canada	3,436,038	30,000	7,904,264	39,964	(432,966)	10,977,300
Total liabilities and equity	7,547,531	42,369,355	68,074,311	7,527,732	57,292	125,576,221
Contingent liabilities	3,550		2,796,030		1,773	2,801,353
Contractual commitments	1,348,954		4,605,802	22,015	5,955	5,982,726
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2004						
Revenues						
Third parties	7,148,045		5,179,812	3,401,817	123,340	15,853,014
Government and Crown corporations—						
Financial assistance				16,274	62,800	79,074
Other	442,234	1,753,889	332,289			2,528,412
Total revenues	7,590,279	1,753,889	5,512,101	3,418,091	186,140	18,460,500
Expenses						
Third parties	6,936,619		3,034,899	3,408,029	138,995	13,518,542
Government and Crown corporations	174,615		1,001,193	6,245	18,006	1,200,059
Total expenses	7,111,234		4,036,092	3,414,274	157,001	14,718,601
Net income/loss(-) for the year	479,045	1,753,889	1,476,009	3,817	29,139	3,741,899
Equity of Canada, beginning of the year	3,003,416	30,000	6,580,025	40,777	(462,110)	9,192,108
Adjustments	(3,499)			(4,630)		(8,129)
Elimination adjustments	35,039		(141,091)		5	(106,047)
Equity transactions with the Government—						
Dividends	(141,963)	(1,753,889)	(10,679)			(1,906,531)
Capital	64,000					64,000
Equity of Canada, end of the year	3,436,038	30,000	7,904,264	39,964	(432,966)	10,977,300

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS AND LIABILITIES AS AT MARCH 31, 2004

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations and other government business enterprises[1]	Third parties	Government and Crown corporations	Non-financial	Total assets
Competitive, self-sustaining				
Blue Water Bridge Authority	13,413	50,522	111,402	175,337
Canada Development Investment Corporation	12,657	61,118		73,775
Canada Hibernia Holding Corporation	77,091	27,755	295,539	400,385
Canada Lands Company Limited	83,512	58	266,557	350,127
Parc Downsview Park Inc.[2]	11,761	4,792	8,937	25,490
Canada Post Corporation	1,591,941	662,959	2,335,623	4,590,523
Halifax Port Authority[3]	8,843	17,344	89,346	115,533
Montreal Port Authority[3]	10,377	69,537	212,969	292,883
Quebec Port Authority[3]	38,703	175	83,707	122,585
Ridley Terminals Inc.	4,187	45	11,775	16,007
Royal Canadian Mint	24,229	8,346	107,343	139,918
Saint John Port Authority[3]	8,758	7,985	62,866	79,609
Toronto Port Authority[3]	20,222		53,447	73,669
Vancouver Port Authority[3]	68,539	3,012	487,171	558,722
Other Canada Port Authorities[3&4]	84,177	36,972	376,780	497,929
Total—Competitive, self-sustaining	*2,058,410*	*950,620*	*4,503,462*	*7,512,492*
Bank of Canada	*279,159*	*41,445,477*	*644,719*	*42,369,355*
Lending and Insurance				
Business Development Bank of Canada	8,107,807	97,493	603,918	8,809,218
Canada Deposit Insurance Corporation	342,692	897,925	1,974	1,242,591
Canada Mortgage and Housing Corporation	16,412,786	504,459	77,874	16,995,119
Insurance Programs	6,571,717	2,597,412	72,565	9,241,694
Mortgage Backed Securities Guarantee Fund	137,687	106,392		244,079
Export Development Canada	21,306,519	106,915	54,502	21,467,936
Farm Credit Canada	10,106,557	69,730	38,478	10,214,765
Total—Lending and insurance	*62,985,765*	*4,380,326*	*849,311*	*68,215,402*
Marketing				
Canadian Commercial Corporation	348,538		2,269	350,807
Canadian Dairy Commission—Marketing operations	15,682		94,002	109,684
Canadian Wheat Board, The	6,250,753	86,819	699,179	7,036,751
Freshwater Fish Marketing Corporation	8,429		22,061	30,490
Total—Marketing	*6,623,402*	*86,819*	*817,511*	*7,527,732*
Other				
Atlantic Pilotage Authority	3,020	1,859	2,810	7,689
Cape Breton Development Corporation	10,722	12,800	4,100	27,622
Great Lakes Pilotage Authority	1,605		182	1,787
Laurentian Pilotage Authority	7,138		2,167	9,305
Pacific Pilotage Authority	5,185	2,043	3,656	10,884
Total—Other	*27,670*	*16,702*	*12,915*	*57,287*
Total	71,974,406	46,879,944	6,827,918	125,682,268
Elimination adjustments		(106,047)		(106,047)
Total	71,974,406	46,773,897	6,827,918	125,576,221

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[1] All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority.
Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

[2] Parc Downsview Park Inc. became a parent Crown corporation on September 3, 2003.

[3] Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.

[4] Consists of the combined figures of the Canada Port Authorities of Belledune, Fraser River, Nanaimo, North Fraser, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.

Liabilities								
Third parties								
Borrowings	Other	Government and Crown corporations	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
108,102	3,779	31	111,912	63,425			63,425	175,337
	14,397		14,397	(683,807)	743,184	1	59,378	73,775
	141,926	14,801	156,727	243,658			243,658	400,385
47,000	36,196	34,597	117,793	87,253	145,081		232,334	350,127
	5,828	1,286	7,114	(624)	19,000		18,376	25,490
108,092	3,148,963	79,031	3,336,086	99,266	1,155,171		1,254,437	4,590,523
6,000	6,472	1,121	13,593	51,083	50,857		101,940	115,533
	25,877	953	26,830	28,790	237,263		266,053	292,883
29,744	5,519	52,924	88,187	11,975	22,423		34,398	122,585
	2,071	157	2,228	(186,263)	64,000	136,042	13,779	16,007
20,724	25,441	4,663	50,828	49,090		40,000	89,090	139,918
	4,118		4,118	13,832	61,659		75,491	79,609
	11,750		11,750	61,919			61,919	73,669
5,425	27,581	33,729	66,735	341,728	150,259		491,987	558,722
77,536	25,182	477	103,195	189,740	204,994		394,734	497,929
402,623	*3,485,100*	*223,770*	*4,111,493*	*371,065*	*2,853,891*	*176,043*	*3,400,999*	*7,512,492*
	40,523,926	*1,815,429*	*42,339,355*		*25,000*	*5,000*	*30,000*	*42,369,355*
7,302,431	275,890	12,438	7,590,759	402,281	27,778	788,400	1,218,459	8,809,218
	561,878	100	561,978	680,613			680,613	1,242,591
10,441,204	1,090,723	5,300,035	16,831,962	138,157	25,000		163,157	16,995,119
	6,702,564	113,810	6,816,374	2,425,320			2,425,320	9,241,694
	111,492	2,294	113,786	130,293			130,293	244,079
17,177,927	1,790,610	19,758	18,988,295	1,496,441		983,200	2,479,641	21,467,936
9,209,146	57,747		9,266,893	440,147	507,725		947,872	10,214,765
44,130,708	*10,590,904*	*5,448,435*	*60,170,047*	*5,713,252*	*560,503*	*1,771,600*	*8,045,355*	*68,215,402*
	310,843		310,843	11,964	28,000		39,964	350,807
911	78,501	30,272	109,684					109,684
6,151,603	882,722	2,426	7,036,751					7,036,751
23,088	7,402		30,490					30,490
6,175,602	*1,279,468*	*32,698*	*7,487,768*	*11,964*	*28,000*		*39,964*	*7,527,732*
	1,901		1,901	3,484	2,304		5,788	7,689
	319,883	148,867	468,750	(441,128)			(441,128)	27,622
	3,369		3,369	(1,664)	82		(1,582)	1,787
1,486	9,281		10,767	(3,941)	2,479		(1,462)	9,305
529	4,942		5,471	4,607	806		5,413	10,884
2,015	*339,376*	*148,867*	*490,258*	*(438,642)*	*5,671*		*(432,971)*	*57,287*
50,710,948	56,218,774	7,669,199	114,598,921	5,657,639	3,473,065	1,952,643	11,083,347	125,682,268
				(106,047)			(106,047)	(106,047)
50,710,948	56,218,774	7,669,199	114,598,921	5,551,592	3,473,065	1,952,643	10,977,300	125,576,221

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2004

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations and other government business enterprises	Third parties	Financial assistance[1]	Other	Total
Competitive, self-sustaining				
Blue Water Bridge Authority	25,306			25,306
Canada Development Investment Corporation	376			376
Canada Hibernia Holding Corporation	262,370			262,370
Canada Lands Company Limited	82,719			82,719
Parc Downsview Park Inc.	5,384		1,184	6,568
Canada Post Corporation	6,292,367		373,464	6,665,831
Halifax Port Authority	25,532		500	26,032
Montreal Port Authority	62,365		8,821	71,186
Quebec Port Authority	15,311		576	15,887
Ridley Terminals Inc.	13,538			13,538
Royal Canadian Mint	178,839		54,062	232,901
Saint John Port Authority	10,560		508	11,068
Toronto Port Authority	16,524			16,524
Vancouver Port Authority	105,166		708	105,874
Other Canada Port Authorities	51,688		2,411	54,099
Total—Competitive, self-sustaining	*7,148,045*		*442,234*	*7,590,279*
Bank of Canada			*1,753,889*	*1,753,889*
Lending and insurance				
Business Development Bank of Canada	638,190			638,190
Canada Deposit Insurance Corporation	144,047		26,580	170,627
Canada Mortgage and Housing Corporation	966,616		140,548	1,107,164
Insurance Programs	1,153,375		155,525	1,308,900
Mortgage Backed Securities Guarantee Fund	41,961		3,851	45,812
Export Development Canada	1,607,904		4,739	1,612,643
Farm Credit Canada	627,719		1,046	628,765
Total—Lending and insurance	*5,179,812*		*332,289*	*5,512,101*
Marketing				
Canadian Commercial Corporation	1,123,635	16,274		1,139,909
Canadian Dairy Commission				
Marketing operations	206,808			206,808
Canadian Wheat Board, The	2,011,141			2,011,141
Freshwater Fish Marketing Corporation	60,233			60,233
Total—Marketing	*3,401,817*	*16,274*		*3,418,091*
Other				
Atlantic Pilotage Authority	16,414			16,414
Cape Breton Development Corporation	2,592	62,800		65,392
Great Lakes Pilotage Authority	11,340			11,340
Laurentian Pilotage Authority	49,030			49,030
Pacific Pilotage Authority	43,964			43,964
Total—Other	*123,340*	*62,800*		*186,140*
Total	15,853,014	79,074	2,528,412	18,460,500
Elimination adjustments				
Total net results	15,853,014	79,074	2,528,412	18,460,500
Less equity adjustments				
Share of annual profit				

The accompanying notes for Table 9.4 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with the Government		
Third parties	Government and Crown corporations	Total	Net income or loss(–)	Equity beginning of year	Equity adjustments and other	Dividends	Capital	Equity end of year
18,512		18,512	6,794	56,631				63,425
6,112		6,112	(5,736)	65,114				59,378
125,459	33,551	159,010	103,360	263,335	(4,037)	(119,000)		243,658
68,765	(3,219)	65,546	17,173	240,280	(20,119)	(5,000)		232,334
7,248	1,063	8,311	(1,743)		20,119			18,376
6,245,115	108,598	6,353,713	312,118	960,219		(17,900)		1,254,437
17,698	972	18,670	7,362	94,578				101,940
58,189	5,846	64,035	7,151	258,902				266,053
13,728	505	14,233	1,654	32,416	328			34,398
13,523	1,039	14,562	(1,024)	(49,197)			64,000	13,779
214,108	19,324	233,432	(531)	89,621				89,090
9,641	243	9,884	1,184	74,307				75,491
16,087		16,087	437	61,482				61,919
72,619	6,312	78,931	26,943	465,044				491,987
49,815	381	50,196	3,903	390,684	210	(63)		394,734
6,936,619	*174,615*	*7,111,234*	*479,045*	*3,003,416*	*(3,499)*	*(141,963)*	*64,000*	*3,400,999*
			1,753,889	*30,000*		*(1,753,889)*		*30,000*
576,233	2,836	579,069	59,121	1,170,017		(10,679)		1,218,459
22,512	6,621	29,133	141,494	539,119				680,613
410,667	616,876	1,027,543	79,621	83,536				163,157
297,048	354,754	651,802	657,098	1,768,222				2,425,320
5,404	8,375	13,779	32,033	98,260				130,293
1,202,045	9,057	1,211,102	401,541	2,078,100				2,479,641
520,990	2,674	523,664	105,101	842,771				947,872
3,034,899	*1,001,193*	*4,036,092*	*1,476,009*	*6,580,025*		*(10,679)*		*8,045,355*
1,135,144	5,578	1,140,722	(813)	40,777				39,964
201,511	667	202,178	4,630		(4,630)			
2,011,141		2,011,141						
60,233		60,233						
3,408,029	*6,245*	*3,414,274*	*3,817*	*40,777*	*(4,630)*			*39,964*
15,258		15,258	1,156	4,632				5,788
18,566	18,006	36,572	28,820	(469,948)				(441,128)
14,023		14,023	(2,683)	1,101				(1,582)
48,425		48,425	605	(2,067)				(1,462)
42,723		42,723	1,241	4,172				5,413
138,995	*18,006*	*157,001*	*29,139*	*(462,110)*				*(432,971)*
13,518,542	1,200,059	14,718,601	3,741,899	9,192,108	(8,129)	(1,906,531)	64,000	11,083,347
				(82,987)	(23,060)			(106,047)
13,518,542	1,200,059	14,718,601	3,741,899	9,109,121	(31,189)	(1,906,531)	64,000	10,977,300
			(31,189)		31,189			
			3,710,710	9,109,121		(1,906,531)	64,000	10,977,300

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2004, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at $2,005 million.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2003	Borrowings and other credits	Repayments and other charges	Balance March 31/2004
Borrowings by agent enterprise Crown corporations				
Business Development Bank of Canada	6,263,039	19,502,469	18,463,077	7,302,431
Canada Mortgage and Housing Corporation	11,091,163	4,224,177	4,874,136	10,441,204
Canada Post Corporation	113,711	19,859	25,478	108,092
Canadian Dairy Commission (Marketing)	181	17,959	17,229	911
Canadian Wheat Board, The[1]	378,043		366,157	11,886
Export Development Canada	20,374,911	30,113,281	33,310,265	17,177,927
Farm Credit Canada	8,082,061	11,754,609	10,627,524	9,209,146
Freshwater Fish Marketing Corporation	14,000	23,088	14,000	23,088
Royal Canadian Mint	24,422		3,698	20,724
	46,341,531	65,655,442	67,701,564	44,295,409
Borrowings by non-agent enterprise Crown corporations and other government business enterprises				
Blue Water Bridge Authority	109,082		980	108,102
Canada Lands Company Limited		47,000		47,000
Canadian Wheat Board, The[1]	6,815,356	21,263,183	21,938,822	6,139,717
Halifax Port Authority[2]	6,400		400	6,000
Laurentian Pilotage Authority	2,586		1,100	1,486
Pacific Pilotage Authority	988		459	529
Quebec Port Authority[2]	29,730	14		29,744
Ridley Terminals Inc.	62,913	1,087	64,000	
Vancouver Port Authority[2]		5,425		5,425
Other Canada Port Authorities[2]	91,134	4,120	17,718	77,536
	7,118,189	21,320,829	22,023,479	6,415,539
Total	53,459,720	86,976,271	89,725,043	50,710,948
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	50,480,720	86,976,271	88,751,443	48,705,548
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position	2,979,000		973,600	2,005,400

[1] On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*.

[2] The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2004.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2005	15,805,934	5,129,765	20,935,699
2006	4,980,539	13,967	4,994,506
2007	4,496,574	40,848	4,537,422
2008	4,013,357	14,646	4,028,003
2009	3,188,042	84,627	3,272,669
Subsequent years	11,810,963	1,131,686	12,942,649
Total	44,295,409	6,415,539	50,710,948 (1)

(1) The borrowings are composed of $14,639,023 US, ¥ 1,988,910, Euro 231,161, NZ dollar $416,779, AU $943,951, NOK 588,194 and $31,902,930 CDN.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2004
Enterprise Crown corporations and other government business enterprises	
Export Development Canada—Loan guarantees and loans with recourse	2,778,131
Farm Credit Canada—Loan guarantees	17,899
Laurentian Pilotage Authority—Miscellaneous litigations	1,773
Other Canada Port Authorities—Miscellaneous litigations	3,550
Total	2,801,353

Contractual Commitments of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual commitments of enterprise Crown corporations and other government business enterprises. A contractual commitment represents a legal obligation to third organizations or individuals as a result of a contract. Contractual commitments are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL COMMITMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2004

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases	Total
Enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority			1,038	1,038
Business Development Bank of Canada	968,000		160,000	1,128,000
Canada Hibernia Holding Corporation			5,600	5,600
Canada Mortgage and Housing Corporation	8,643			8,643
Canada Post Corporation			1,286,000	1,286,000
Canadian Commercial Corporation			1,185	1,185
Canadian Dairy Commission		3,100		3,100
Canadian Wheat Board			17,730	17,730
Export Development Canada	3,040,000			3,040,000
Farm Credit Canada	375,900		53,259	429,159
Great Lakes Pilotage Authority			938	938
Halifax Port Authority			469	469
Laurentian Pilotage Authority			3,486	3,486
Montreal Port Authority		2,180	4,415	6,595
Pacific Pilotage Authority			493	493
Quebec Port Authority			219	219
Vancouver Port Authority		8,800	36,700	45,500
Other Canada Port Authorities		4,488	83	4,571
Total	4,392,543	18,568	1,571,615	5,982,726

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: *(a)* amounts approved through an operating expenditures vote and *(b)* amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2004

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations[1]
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation[2]	255,752		255,752
Canadian Commercial Corporation	16,274		16,274
Canadian Wheat Board, The[3]	98,320		98,320
Cape Breton Development Corporation	62,800		62,800
Export Development Canada[4]	8,220		8,220
Ridley Terminals Inc.	64,000		64,000
Total	505,366 (5)		505,366

[1] Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

[2] Includes a payment of $33,542 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

[3] Includes a payment of $13,851 for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.

[4] Consists of a payment of $8,220 from the Department of Foreign Affairs and International Trade as administration expenses for the Canada Account.

[5] Of this amount, $396,243 is presented with Crown corporations expenses on the Statement of Operations and Accumulated Deficit in Section 2 of this volume. The remainder is presented with other program expenses of all other departments and agencies.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11

PORTFOLIO INVESTMENTS

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
Petro-Canada—Finance	1,225,167,174			1,225,167,174
Other—				
Co-operative Housing Project—Environment—Parks Canada Agency	337,106			337,106
Société du parc industriel et portuaire Québec-Sud—Industry—Economic Development Agency of Canada for the Regions of Quebec	400			400
Lower Churchill Development Corporation Limited—Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—Western Economic Diversification				
	15,087,506			15,087,506
Total	1,240,254,680			1,240,254,680

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The *Petro-Canada Public Participation Act*, assented to February 1, 1991, provided for the sale of Government shares.

As of March 31, 2004, the Government's holding represents 49.4 million shares, approximately 18.60 percent ownership of Petro-Canada.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation may acquire, sell or exchange lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation must now conduct the sale of the Corporation's land and suggest an alternative solution to the two levels of government on the use of the proceeds of this sale.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
Finance—				
Bank of Thailand	132,872,595		132,872,595	
United Kingdom	61,089,282		18,486,234	42,603,048
	193,961,877		*151,358,829*	*42,603,048*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada)	1,056,535,913	29,255,062	336,349,591	749,441,384
Developing countries—Canadian International Development Agency—International development assistance	428,037,470	331,354,503	445,777,526	313,614,447
	1,484,573,383	*360,609,565*	*782,127,117*	*1,063,055,831*
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	16,059	75,190	67,883	23,366
Total	1,678,551,319	360,684,755	933,553,829	1,105,682,245

Bank of Thailand

Under authority of the *Bretton Woods and Related Agreements Act*, a loan had been made to the Bank of Thailand to a maximum of $500,000,000 US to provide financial assistance.

The loan beared interest at the six-month LIBOR rate established by the British Bankers' Association less 0.100 percent. The interest was calculated every six-month period and the principal was repayable over four equal consecutive semi-annual instalments commencing on the seventh interest payment date.

During the year, the loan has been repaid in full and the account was closed.

United Kingdom

United Kingdom Financial Agreement Act, 1946—Deferred principal

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade.

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31,1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The outstanding deferred principal is repayable between December 31, 2004 and December 31, 2006.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize Export Development Canada ("the Corporation") to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments.

		Payments and other charges		Receipts and other credits		
	April 1/2003	Payments or other charges (1)	Revaluation	Receipts or other credits (2)	Revaluation	March 31/2004
	$	$	$	$	$	$
NON-BUDGETARY LOANS (3)—						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:						
Madagascar	6,106,493				895,077	5,211,416
Mexico	9,814,923			1,762,251	1,049,360	7,003,312
Tanzania	17,680,865				13,679,487	4,001,378
	33,602,281			*1,762,251*	*15,623,924*	*16,216,106*
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Algeria	41,280,880			7,027,740	4,486,793	29,766,347
Argentina	38,371,268				4,147,117	34,224,151
Cameroun	5,023,799				103,239	4,920,560
China	29,696,744				29,696,744	
Congo	657,977				71,113	586,864
Ecuador	890,637				96,223	794,414
Gabon	1,929,431			1,805,484	123,947	
Jamaica	1,984,288			366,850	208,427	1,409,011
Kenya	4,236,834			3,695,300	158,349	383,185
Lithuania	754,908			342,979	75,270	336,659
Morocco	20,344,291			18,432,816	1,911,475	
Romania	125,167,277			33,365,095	12,064,873	79,737,309
Russia	1,679,789			788,819	141,851	749,119
Rwanda	169,313			169,313		
Sudan	6,805,999				1,744,838	5,061,161
Venezuela	121,873,784	8,043,323		2,712,784	13,366,068	113,838,255
	400,867,219	*8,043,323*		*68,707,180*	*68,396,327*	*271,807,035*

		Payments and other charges		Receipts and other credits		
	April 1/2003	Payments or other charges[1]	Revaluation	Receipts or other credits[2]	Revaluation	March 31/2004
	$	$	$	$	$	$
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Argentina	18,935,851			18,435,694		500,157
Brazil	2,722,367			1,240,423	247,968	1,233,976
Peru	610,092			204,448	123,931	281,713
Russia	69,623,851			3,287,436	8,164,535	58,171,880
	91,892,161			*23,168,001*	*8,536,434*	*60,187,726*
Insurance claims paid during the year:						
Cuba	30,420,852					30,420,852
Haiti	373,129		115,857			488,986
Russia	15,251,301				999,869	14,251,432
	46,045,282		*115,857*		*999,869*	*45,161,270*
Total—Non-budgetary loans	572,406,943	8,043,323	115,857	93,637,432	93,556,554	393,372,137
BUDGETARY LOANS[3]—						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Madagascar	8,577,499				429,847	8,147,652
Poland	32,249,331			2,632,268	3,413,584	26,203,479
Zambia	3,826,898				444,429	3,382,469
	44,653,728			*2,632,268*	*4,287,860*	*37,733,600*
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	889,091				118,329	770,762
Rwanda	2,247,265				110,848	2,136,417
Thailand	16,364,179			2,071,200	1,000,847	13,292,132
	19,500,535			*2,071,200*	*1,230,024*	*16,199,311*
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	10,299,592			670,859	314,926	9,313,807
China	505,762,960	3,350,182		3,554,779	48,376,788	457,181,575
Congo	3,103,162				335,386	2,767,776
Indonesia	47,290,168			553,613	5,107,657	41,628,898
	566,455,882	*3,350,182*		*4,779,251*	*54,134,757*	*510,892,056*
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	18,832,971				2,504,786	16,328,185
China	179,087,357			4,077,341	19,754,441	155,255,575
Egypt	12,736,250			472,872	473,126	11,790,252
Gabon	13,670,653			335,347	1,467,309	11,867,997
India	74,520,530			215,950	8,045,190	66,259,390
Jamaica	9,544,198			247,826	1,023,492	8,272,880
Kenya	9,991,631				1,473,048	8,518,583
Morocco	134,610,021			3,420,260	14,491,866	116,697,895
Pakistan	10,243,547				1,334,115	8,909,432
Turkey	158,299,711			3,696,647	16,986,629	137,616,435
	621,536,869			*12,466,243*	*67,554,002*	*541,516,624*
Total—Budgetary loans	1,252,147,014	3,350,182		21,948,962	127,206,643	1,106,341,591
Subtotal	1,824,553,957	11,393,505	115,857	115,586,394	220,763,197	1,499,713,728
Less: portion expensed due to concessionary terms[4]	768,018,044	17,745,700				750,272,344
Total	1,056,535,913	29,139,205	115,857	115,586,394	220,763,197	749,441,384

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

[1] Payments or other charges may include transactions such as loans, adjustments, etc.

[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

[3] Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently they were authorized by miscellaneous budgetary authorities.

[4] In previous years, the amount expensed due to the concessional nature of loans related to loans issued prior to April 1, 1986 was recorded in the allowance for valuation of assets. In the current year, this amount was reclassified and is recorded as part of the expense related to these loans. Certain comparative figures have been restated to reflect the current year's presentation.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2003	Payments and other charges	Receipts and other credits [1]	March 31/2004
	$	$	$	$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	3,423,180		281,228	3,141,952
Chile	11		11	
Cuba	9,547,012			9,547,012
Malaysia	978,247		326,121	652,126
Turkey	632,609		210,870	421,739
	14,581,059		*818,230*	*13,762,829*
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	197,133		66,005	131,128
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	128,320		33,333	94,987
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	10,481,843		334,689	10,147,154
Argentina	270,667		28,000	242,667
Bolivia	805,506		42,395	763,111
Brazil	345,019		31,370	313,649
Chile	1,489,553		147,092	1,342,461
Colombia	407,765		38,664	369,101
Dominican Republic	4,922,070		236,045	4,686,025
Ecuador	5,719,761		347,990	5,371,771
Guatemala	2,381,353		99,950	2,281,403
India	429,764,511		429,764,511	
Indonesia	216,303,483		3,461,240	212,842,243
Malaysia	1,797,438		62,945	1,734,493

	April 1/2003	Payments and other charges	Receipts and other credits[1]	March 31/2004
	$	$	$	$
Malta	524,980		25,000	499,980
Mexico	40,185		4,158	36,027
Morocco	10,138,402		586,001	9,552,401
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	288,080		29,995	258,085
Peru	49,666		5,593	44,073
Philippines	2,188,440		153,535	2,034,905
Sri Lanka	105,876,691		4,425,398	101,451,293
Thailand	22,175,284		847,121	21,328,163
Tunisia	69,910,525		3,290,908	66,619,617
	1,341,694,958		*443,962,600*	*897,732,358*
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	29,954,303		897,358	29,056,945
Subtotal	1,431,551,706		445,777,526	985,774,180
Less: portion expensed due to concessionary terms[2]	1,003,514,236	331,354,503		672,159,733
Total	428,037,470	331,354,503	445,777,526	313,614,447

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

[1] Receipts and other credits may include transactions such as repayments, forgiveness, etc.

[2] In previous years, the amount expensed due to the concessional nature of loans related to loans issued prior to April 1, 1986 was recorded in the allowance for valuation of assets. In the current year, this amount was reclassified and is recorded as part of the expense related to these loans. Certain comparative figures have been restated to reflect the current year's presentation.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represent a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.8 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses through the allowance for valuation when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of ($1 US/$1.3113 Cdn).

Table 11.9 (Section 11 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of $618,823,075 ($681,024,730 in 2003) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13

INTERNATIONAL ORGANIZATIONS

		Payments and other charges		Receipts and other credits		
	April 1 2003	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31 2004
	$	$	$	$	$	$
Capital subscriptions(1)—						
Finance—						
European Bank for Reconstruction and Development	263,854,187	17,713,965			29,920,495	251,647,657
International Bank for Reconstruction and Development (World Bank)	403,149,642				17,894,397	385,255,245
International Finance Corporation	119,393,788				12,730,023	106,663,765
Multilateral Investment Guarantee Agency	15,752,796				1,679,597	14,073,199
	802,150,413	*17,713,965*			*62,224,512*	*757,639,866*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank	112,773,422	3,812,443			5,294,422	111,291,443
Asian Development Bank	218,991,245				19,637,407	199,353,838
Caribbean Development Bank	26,060,528	184,050			2,111,884	24,132,694
Inter-American Development Bank	262,489,341	824,557			27,107,407	236,206,491
	620,314,536	*4,821,050*			*54,151,120*	*570,984,466*
	1,422,464,949	*22,535,015*			*116,375,632*	*1,328,624,332*
Loans and advances—						
Finance—						
Global Environment Facility(2)	10,000,000					10,000,000
International Development Association(2)	6,396,571,061	230,133,000				6,626,704,061
International Monetary Fund— Poverty Reduction and Growth Facility(1)	873,699,244	41,796,692		119,503,557	32,387,062	763,605,317
	7,280,270,305	*271,929,692*		*119,503,557*	*32,387,062*	*7,400,309,378*

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

		Payments and other charges		Receipts and other credits		
	April 1/2003	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2004
	$	$	$	$	$	$
Foreign Affairs and International Trade—						
International organizations and associations[1]—						
Berne Union of the World Intellectual Property Organization	47,521				2,212	45,309
Customs Co-operation Council	10,948		77			11,025
Food and Agriculture Organization	1,321,020				140,850	1,180,170
General Agreement on Tariffs and Trade	59,178				2,755	56,423
International Maritime Organization	2,522		104			2,626
International Atomic Energy Agency	561,873				59,908	501,965
International Civil Aviation Organization	251,875				26,856	225,019
Paris Union of the World Intellectual Property Organization	122,452				5,701	116,751
United Nations Educational, Scientific and Cultural Organization	1,097,064				116,972	980,092
United Nations organizations	4,564,858				486,715	4,078,143
World Health Organization	227,611				24,268	203,343
	8,266,922		*181*		*866,237*	*7,400,866*
Canadian International Development Agency—						
International financial institutions[2]—						
African Development Bank	2,218,896			125,000		2,093,896
African Development Fund	1,545,121,765	67,227,302			11,527,491	1,600,821,576
Andean Development Corporation	2,562,576			125,076		2,437,500
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,716,762,540					1,716,762,540
Caribbean Development Bank—Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,871,200				614,800	5,256,400
Caribbean Development Bank—Special	155,012,770	9,022,298			1,928,936	162,106,132
Central American Bank for Economic Integration	1,109,279				76,499	1,032,780
Global Environment Facility Trust Fund	272,935,000					272,935,000
Inter-American Development Bank—Fund for Special Operations	411,658,072	1,162,374			27,770,234	385,050,212
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	29,356,000				3,074,000	26,282,000
International Fund for Agriculture Development	148,504,876	14,533,867				163,038,743
International Monetary Fund	16,100,933				1,686,002	14,414,931
Montreal Protocol Fund	55,971,279	6,216,533			4,101,400	58,086,412
	4,403,600,480	*98,162,374*		*250,076*	*50,779,362*	*4,450,733,416*
	11,692,137,707	*370,092,066*	*181*	*119,753,633*	*84,032,661*	*11,858,443,660*
Total[3]	13,114,602,656	392,627,081	181	119,753,633	200,408,293	13,187,067,992

[1] Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.

[2] Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

[3] In previous years, amounts charged directly to budgetary appropriations were deducted from the asset values on Table 9.13. In the current year, these amounts have been reclassified and are recorded as part of the allowance for valuation related to share-capital, loans, and advances. Certain comparative figures have been restated to reflect the current year's presentation.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at $828.6 million US. Only $216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2004, Canada had paid-in shares valued at $191,907,006 US.

Canada's contingent liability for the callable portion of its shares is $612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2004, Canada has subscribed to 44,795 shares. The total value of these shares is $5,403,844,825 US, of which $114,341,194 US plus $235,319,638 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is $5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2004, Canada has subscribed to 81,342 shares. These shares have a total value of $81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2004, Canada has subscribed to 5,225 shares. The total value of these shares is $56,534,500 US, of which $10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is $45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts . (including Foreign Affairs and International Trade Votes L35 and L35b, *Appropriation Acts No. 2 and No. 4, 2003-2004*).

At year-end, authority had been granted for subscriptions of 7,472 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2004, Canada's participation to the paid-in capital is $111,291,443 Cdn for 7,472 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $984,917,646 Cdn and $177,333,450 US for a total value of $1,217,951,533 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2004, Canada's participation to the paid-in capital is $199,353,838 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $1,533,210,533 US and $596,976,219 Cdn for a total value of $2,611,768,180 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2004, Canada's participation to the paid-in capital is $24,132,694 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $49,001,856 US for a total value of $64,393,339 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2004, Canada's participation to the paid-in capital is $236,206,491 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $3,866,208,680 US for a total value of $5,080,584,826 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2004, advances to the GEF amounted to $10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2004, Canada's total participation in IDA amounted to $6,626,704,061 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at $550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2004, Canada has lent a total of 638,712,500 SDR to the Poverty Reduction and Growth Facility. Of this amount, 245,383,330 SDR has been repaid. The outstanding balance of 393,329,170 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /$1.94139 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 182,197,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30 and L30a, *Appropriation Acts No. 2 and No. 3, 2003-2004*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1 2003	Payments and other charges	Receipts and other credits	March 31 2004
	$	$	$	$
NEWFOUNDLAND AND LABRADOR—				
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and Labrador	476,680			476,680
Finance—				
Federal-provincial fiscal arrangements	(1,217,600)	194,900,000	4,051,400	189,631,000
Municipal Development and Loan Board	1,178,204		197,820	980,384
Winter capital projects fund	2,836,758			2,836,758
	2,797,362	*194,900,000*	*4,249,220*	*193,448,142*
Industry—				
Atlantic Development Board carry-over projects	141,754	6,058	37,668	110,144
Atlantic Provinces Power Development Act	17,236,280	173,098	2,299,722	15,109,656
	17,378,034	*179,156*	*2,337,390*	*15,219,800*
Total Newfoundland and Labrador	20,652,076	195,079,156	6,586,610	209,144,622
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrangements	(7,441,000)	220,317,000	3,324,000	209,552,000
Municipal Development and Loan Board	57,729		15,055	42,674
Total Nova Scotia	(7,383,271)	220,317,000	3,339,055	209,594,674
PRINCE EDWARD ISLAND—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	821,928		395,454	426,474
Finance—				
Federal-provincial fiscal arrangements	(425,300)	51,965,000	15,358,700	36,181,000
Municipal Development and Loan Board	170,076		24,748	145,328
Winter capital projects fund	63,079			63,079
	(192,145)	*51,965,000*	*15,383,448*	*36,389,407*
Total Prince Edward Island	629,783	51,965,000	15,778,902	36,815,881

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1 2003	Payments and other charges	Receipts and other credits	March 31 2004
	$	$	$	$
NEW BRUNSWICK—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	573,774			573,774
Finance—				
Federal-provincial fiscal arrangements	(10,841,000)	196,196,000	17,164,000	168,191,000
Municipal Development and Loan Board	743,379		172,122	571,257
	(10,097,621)	*196,196,000*	*17,336,122*	*168,762,257*
Industry—				
Atlantic Provinces Power Development Act	6,447,428	56,697	1,267,609	5,236,516
Total New Brunswick	(3,076,419)	196,252,697	18,603,731	174,572,547
QUEBEC—				
Finance—				
Federal-provincial fiscal arrangements	491,569,250	1,854,846,150	442,292,000	1,904,123,400
Municipal Development and Loan Board	7,436,015		2,704,062	4,731,953
Total Quebec	499,005,265	1,854,846,150	444,996,062	1,908,855,353
ONTARIO—				
Finance—				
Federal-provincial fiscal arrangements	(87,916,000)	87,916,000	65,078,000	(65,078,000)
Mutual fund capital gain refund overpayments	1,330,000,000			1,330,000,000
Total Ontario	1,242,084,000	87,916,000	65,078,000	1,264,922,000
MANITOBA—				
Finance—				
Federal-provincial fiscal arrangements	(16,584,000)	196,549,000	192,204,000	(12,239,000)
Mutual fund capital gain refund overpayments	91,000,000			91,000,000
Total Manitoba	74,416,000	196,549,000	192,204,000	78,761,000
SASKATCHEWAN—				
Agriculture and Agri-Food—				
Agricultural service centres	9,286	1,029	4,630	5,685
Finance—				
Federal-provincial fiscal arrangements	114,639,034	404,517,000	141,960,026	377,196,008
Municipal Development and Loan Board	14,045		4,260	9,785
	114,653,079	*404,517,000*	*141,964,286*	*377,205,793*
Total Saskatchewan	114,662,365	404,518,029	141,968,916	377,211,478
ALBERTA—				
Finance—				
Federal-provincial fiscal arrangements	214,256,000	39,947,000	230,960,000	23,243,000
Municipal Development and Loan Board	338,222		83,498	254,724
Total Alberta	214,594,222	39,947,000	231,043,498	23,497,724

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrangements	45,429,000	774,316,000	186,804,000	632,941,000
Municipal Development and Loan Board	282,741		87,570	195,171
Total British Columbia	45,711,741	774,316,000	186,891,570	633,136,171
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrangements	1,768,000	637,000	1,768,000	637,000
Indian Affairs and Northern Development—Government of the Yukon Territory	15,956		15,956	
Total Yukon Territory	1,783,956	637,000	1,783,956	637,000
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrangements	(8,589,000)	8,817,000		228,000
Total Northwest Territories	(8,589,000)	8,817,000		228,000
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrangements	(947,000)	2,620,000		1,673,000
Total Nunavut	(947,000)	2,620,000		1,673,000
Subtotal	2,193,543,718	4,033,780,032	1,308,274,300	4,919,049,450
Less: portion expensed due to concessionary terms[1]	384,000,000		266,968,000	650,968,000
Total	1,809,543,718	4,033,780,032	1,575,242,300	4,268,081,450

[1] In previous years, the portion expensed due to the concessionary terms of certain loans was recorded in the allowance for valuation of assets. In the current year, this amount was reclassified and is recorded as a reduction to the asset values in Table 9.14. Certain comparative figures have been restated to reflect the current year's presentation.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans are all in recovery and negotiations are being held to recover outstanding amounts.

Federal-provincial fiscal arrangements

These amounts represent underpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements* Act, and other statutory authority. These underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between December 1, 2004 and July 1, 2008.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The remaining loan bears interest at the rate of 8.352 percent, with final instalment due April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 10 years, with final instalments due March 31, 2014.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at a rate of 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Originally, the loans beared interest at rates from 6.3519 percent to 9.5757 percent per annum. As of March 31, the remaining loans bear no interest and are repayable in annual instalments, with final instalments between April 1, 2004 and April 1, 2005.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period starting in 2004-2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in annual instalments using the declining balance method of calculation. The final instalment is due April 1, 2004.

Government of the Yukon Territory

Loans had been made to the Government of the Yukon Territory as second mortgage, capital expenditures and capital projects. During the year, the remaining loan has been repaid in full.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
Unconditionally repayable contributions—				
Atlantic Canada Opportunities Agency	347,356,589	80,658,363	69,335,187	358,679,765
Industry—				
Department	61,048,337	53,534,171	29,029,513	85,552,995
Economic Development Agency of Canada for the Regions of Quebec	214,999,861	70,134,356	23,548,336	261,585,881
	276,048,198	*123,668,527*	*52,577,849*	*347,138,876*
Natural Resources	25,291,458	2,878,098	570,411	27,599,145
Western Economic Diversification	87,707,101	2,763,974	17,058,274	73,412,801
Total—Unconditionally repayable contributions	736,403,346	209,968,962	139,541,721	806,830,587
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	20,374,425	690,130,315	693,917,206	16,587,534
Personnel posted abroad	12,645,203	9,025,278	8,915,822	12,754,659
	33,019,628	*699,155,593*	*702,833,028*	*29,342,193*
National Defence—				
Imprest accounts, standing advances and authorized loans	29,674,429	23,615,545	21,020,250	32,269,724
Other departments—				
Miscellaneous accountable advances	12,685,157	3,088,844		15,774,001
Miscellaneous accountable imprest and standing advances	21,112,508	89,293	292,395	20,909,406
	33,797,665	*3,178,137*	*292,395*	*36,683,407*
Total—Loans and accountable advances	96,491,722	725,949,275	724,145,673	98,295,324
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	115,650		42,631	73,019
National Marketing Programs	111,825,423		5,728,541	106,096,882
	111,941,073		*5,771,172*	*106,169,901*
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Immigration loans	43,525,673	13,795,761	14,827,154	42,494,280
Finance—				
Canadian Commercial Bank	47,422,429		220,000	47,202,429
Financial Consumer Agency of Canada—				
Advances	1,350,000	6,000,000	5,850,000	1,500,000
Ottawa Civil Service Recreational Association	35,253		6,758	28,495
	48,807,682	*6,000,000*	*6,076,758*	*48,730,924*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			*1,471,652*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada)	747,664,505	1,083,432,162	185,769,306	1,645,327,361
Human Resources Development—				
Direct financing to students	5,231,406,288	2,063,814,990	925,259,232	6,369,962,046
Provincial workers' compensation boards	12,959,001	14,000		12,973,001
	5,244,365,289	*2,063,828,990*	*925,259,232*	*6,382,935,047*

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2003	Payments and other charges	Receipts and other credits	March 31/2004
	$	$	$	$
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders	12,122,381		904,743	11,217,638
Farm Credit Canada Guarantee Loans Program	5,200,670		225,711	4,974,959
First Nations in British Columbia	252,915,342	27,602,704		280,518,046
Indian Economic Development Fund	100,435		13,314	87,121
Indian Economic Development Guarantee Loans Program	675,361	79,595	400,032	354,924
Inuit Loan Fund	82,836			82,836
Native Claimants	332,554,740	24,752,794		357,307,534
On Reserve Housing Guarantee Loans Program	8,317,734	1,061,119	181,007	9,197,846
Stoney Band Perpetual Loan	389,615			389,615
Yukon Energy Corporation	29,018,710		589,954	28,428,756
	641,377,824	*53,496,212*	*2,314,761*	*692,559,275*
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Small Business loans	63,764,807	89,697,060	8,568,379	144,893,488
National Research Council of Canada—H. L. Holmes Fund	3,711,607	276,130		3,987,737
	177,476,414	*89,973,190*	*8,568,379*	*258,881,225*
National Defence—				
Canadian Forces housing projects	236,587	497,614	414,147	320,054
Natural Resources—				
Hibernia Development Project	55,200,000		9,200,000	46,000,000
Nordion International Inc.	90,000,000		4,000,000	86,000,000
	145,200,000		*13,200,000*	*132,000,000*
Public Works and Government Services—				
Seized Property Working Capital Account	7,632,892	34,807,928	50,156,542	(7,715,722)
Solicitor General—Correctional Service—				
Parolees	7,952	5,951	6,509	7,394
Transport—				
Canadian Airport Authorities	19,220,996		626,259	18,594,737
Saint John Harbour Bridge Authority	24,152,352		671,518	23,480,834
St. Lawrence Seaway Management Corporation	691,574		512,177	179,397
	44,064,922		*1,809,954*	*42,254,968*
Veterans Affairs—				
Commonwealth War Graves Commission	69,609	2,718 [1]		72,327
Veterans' Land Act Fund—Advances	136,354		67,585	68,769
	205,963	*2,718*	*67,585*	*141,096*
Other departments—				
Miscellaneous	404,325	2,286	149,320	257,291
Subtotal—Other	7,214,382,753	3,345,842,812	1,214,390,819	9,345,834,746
Add: consolidation adjustment[2]	553,020,000	296,748,000		849,768,000
Total—Other	7,767,402,753	3,642,590,812	1,214,390,819	10,195,602,746
Total	8,600,297,821	4,578,509,049	2,078,078,213	11,100,728,657

[1] This amount represents a revaluation adjustment.

[2] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $9,669,985; advances for medical expenses, $1,203,483; advances for workmen's compensation, $5,006; security and other deposits under Foreign Service Directives, $692,617 and, school and club debentures, $1,183,568.

The loans to employees bear interest at rates from 2.75 percent to 3.75 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2004 and March 1, 2008.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.532 percent to 9.351 percent per annum, and are repayable over 20 to 30 years, with final instalments between December 31, 2004 and June 30, 2006.

National Marketing Programs

Loans made by financial institutions under the *Farm Improvement and Marketing Cooperative Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Cultural property

Loans made to designated heritage institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is important to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L10, *Appropriation Act No. 2, 2003-2004*, no loans were made during the year. The total loan authority is $10,000 per year.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the *Act*.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 3.6 percent to 15 percent per annum, with final instalments between April 1, 2004 and April 1, 2012, $41,396,913; and,

(b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, $1,097,367.

During the year, loans totalling $777,911 were written off by Citizenship and Immigration Vote 2b, *Appropriation Act No. 4, 2003-2004*.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

The advances are repayable within one year.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize Export Development Canada ("the Corporation") to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments.

		Payments and other charges		Receipts and other credits		
	April 1/2003	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2004
	$	$	$	$	$	$
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and February 2001:						
Brazil	4,858,468				525,097	4,333,371
South Africa	42,470,380			8,713,201	3,678,563	30,078,616
	47,328,848			*8,713,201*	*4,203,660*	*34,411,987*
(b) 6 to 10 year term, 5.93 percent (LIBOR) interest per annum, with final repayments June 2004:						
Antigua	33,172,706				3,585,262	29,587,444
Jordan	5,798,183			1,457,204	589,168	3,751,811
	38,970,889			*1,457,204*	*4,174,430*	*33,339,255*
(c) 1 to 15 year term, 7.5 percent to 8.5 percent interest per annum, with final repayments between April 2004 and October 2018:						
China		29,696,744		8,406,015	3,119,792	18,170,937
United States	666,316,957	1,046,106,336		28,523,326	124,483,705	1,559,416,262
	666,316,957	*1,075,803,080*		*36,929,341*	*127,603,497*	*1,577,587,199*
(d) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:						
Spain	23,098,238		506,182	1,148,391		22,456,029
Thailand	6,839,592				1,381,360	5,458,232
	29,937,830		*506,182*	*1,148,391*	*1,381,360*	*27,914,261*
(e) 40 year term, 0 percent interest per annum, with final repayment in March 2036:						
Antigua	1,463,956				158,222	1,305,734
Subtotal	784,018,480	1,075,803,080	506,182	48,248,137	137,521,169	1,674,558,436
Less: portion expensed due to concessionary terms	36,353,975	7,122,900				29,231,075
Total	747,664,505	1,082,925,980	506,182	48,248,137	137,521,169	1,645,327,361

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

[1] Payments or other charges may include transactions such as loans, adjustments, etc.

[2] Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Direct financing to students

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2004 amounts to $5,652,051,722 ($4,277,965,722 as at March 31, 2003).

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 includes loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2004 amounts to $717,910,324 ($953,440,566 as at March 31, 2003).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L20 and L20a, *Appropriation Acts No. 2 and No.3, 2003-2004*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2004, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.82 percent to 3.61 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The program will continually decrease in size as the Farm Credit Canada guarantees expire.

Out of the $1.7 billion authority for the On Reserve Housing program, $46,755 has been set aside to cover the existing Farm Credit Canada guarantees.

The debt is non-interest bearing.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L25, *Appropriation Act No.2, 2003-2004*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:

- (i) date on which the treaty is settled;
- (ii) twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations funding agreement;
- (iii) seventh anniversary after the signing of an agreement-in-principal, or;

(iv) date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are $48,777,175 and $231,740,871 respectively. The rate is 5.185 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No.1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time $60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is $6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No.4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L20 and L20a, *Appropriation Acts No. 2 and No. 3, 2003-2004*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are $159,073,322 and $198,234,212 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.

During the year, non-interest bearing loans totalling $96,460 were forgiven by Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 4, 2003-2004*.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is $1.7 billion (of which $46,755 has been set aside for the Farm Credit Canada Program existing guarantees), as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No.3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No.1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No.3, 1993-94*.

If a loan made under the Minister's guarantee goes into default, the lender has resource to the Minister for reimbursement. In 1987, a reserve for losses of $2 million per annum was established within the department's reference levels to cover all three Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan of $500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots $200,000 to the Pekisko Group, and $300,000 for the additions to Morley Reserve.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of $1,000,000 plus interest. The final instalment is estimated for January 1, 2089. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year. Furthermore, interpretation of the FTN relating to the sales of power is currently under discussion between the Department and theYukon Energy Corporation.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

(i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or

(ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

(b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L10, *Appropriation Act No. 2, 2003-2004*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L15, *Appropriation Act No. 2, 2003-2004*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Small Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA) and the *Canada Small Business Financing Act* (CSBFA). These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.125 percent per annum, and are repayable over 40 years, with final instalments on May 1, 2005.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of $132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of $66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining $66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A $100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is $50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

The credit balance in the account represents the excess of seized cash and proceeds of disposal from cases of forfeiture over total expenses incurred to date. Only when cases are finalized and all assets have been liquidated will the net proceeds be transferred to the Seized Property Proceeds Account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $3,824 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Canadian Airport Authorities

The loans stems from agreements regarding the transfer of chattels and consumable stock to individuals authorities (13) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consist of 13 non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2003.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at rates from 7 percent to 9.5 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2005.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2003-2004

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

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Non-financial assets 10.2
Tangible capital assets 10.4
Vehicles 10.6
Assets under capital leases 10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

Table 10.1presents the non-financial assets by category.

TABLE 10.1

NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2003	March 31/2004
Net tangible capital assets, Table 10.2—		
Land	1,345,283	1,398,150
Buildings	8,543,727	8,819,686
Works and infrastructure	5,297,960	5,147,007
Machinery and equipment	8,357,760	8,386,739
Vehicles, Table 10.3	14,485,861	14,682,241
Leasehold improvements	512,538	646,436
Assets under construction	5,947,940	6,017,679
Assets under capital leases, Table 10.4	2,543,399	2,646,584
	47,034,468	*47,744,522*
Inventories	6,112,813	6,133,671
Prepaid expenses	1,092,761	938,577
Total	54,240,042	54,816,770

CHART 10A

NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2004

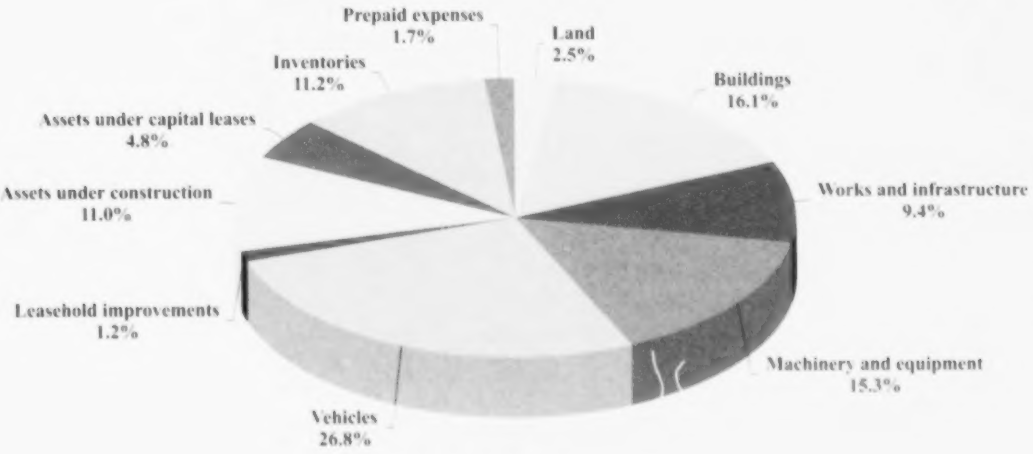
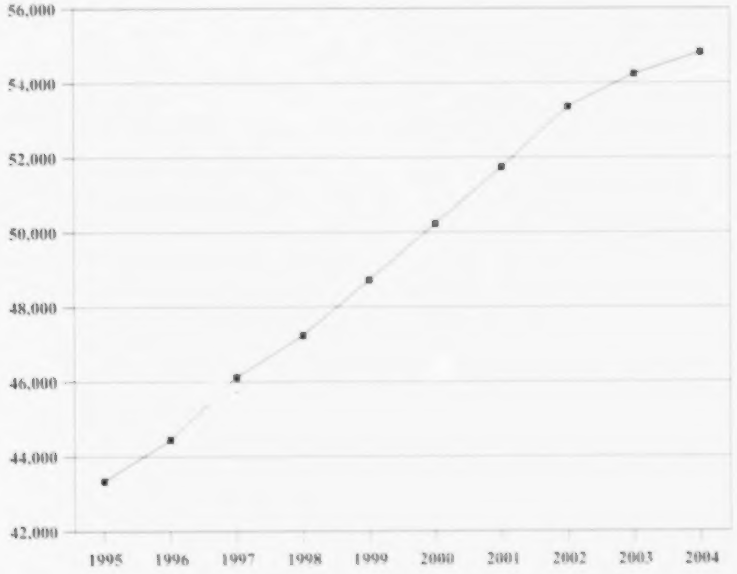


CHART 10B

NON-FINANCIAL ASSETS AT MARCH 31

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost —				
Environment	172,475	784,430	2,174,480	610,910
Fisheries and Oceans	19,734	383,890	1,727,770	415,245
Industry	12,353	496,619	34,955	2,257,727
National Defence	76,480	4,971,073	1,384,101	9,801,503
Public Works and Government Services	270,619	3,214,862	721,895	148,756
Solicitor General	51,327	2,155,923	372,522	521,409
Transport	204,709	1,212,745	3,079,865	116,298
Other ministries	226,885	2,191,446	48,734	1,805,530
	1,034,582	*15,410,988*	*9,544,322*	*15,677,378*
Consolidated Crown corporations	363,568	1,208,046	1,005,516	1,955,812
Gross total capital assets	1,398,150	16,619,034	10,549,838	17,633,190
Accumulated amortization —				
Environment		470,003	1,309,882	445,886
Fisheries and Oceans		229,606	774,858	325,555
Industry		236,972	13,370	1,137,274
National Defence		2,104,545	881,047	4,445,711
Public Works and Government Services		1,688,968	238,817	90,690
Solicitor General		742,653	203,119	312,017
Transport		653,838	1,435,317	66,935
Other ministries		1,004,045	20,413	1,080,448
		7,130,630	*4,876,823*	*7,904,516*
Consolidated Crown corporations		668,718	526,008	1,341,935
Total accumulated amortization		7,799,348	5,402,831	9,246,451
Total net capital assets —				
Environment	172,475	314,427	864,598	165,024
Fisheries and Oceans	19,734	154,284	952,912	89,690
Industry	12,353	259,647	21,585	1,120,453
National Defence	76,480	2,866,528	503,054	5,355,792
Public Works and Government Services	270,619	1,525,894	483,078	58,066
Solicitor General	51,327	1,413,270	169,403	209,392
Transport	204,709	558,907	1,644,548	49,363
Other ministries	226,885	1,187,401	28,321	725,082
	1,034,582	*8,280,358*	*4,667,499*	*7,772,862*
Consolidated Crown corporations	363,568	539,328	479,508	613,877
Total net capital assets	1,398,150	8,819,686	5,147,007	8,386,739

Comparative figures have been reclassified to conform to the current years' presentation

(1) Details in Table 10.3.
(2) Details in Table 10.4.

Vehicles[1]	Leasehold improvements	Assets under construction	Assets under capital leases[2]	Total March 31/2004	Total March 31/2003
124,023	33,825	152,397	18,199	4,070,739	3,977,214
1,658,078	522,835	400,086		5,127,638	5,063,270
26,228	14,806	493,173	814	3,336,675	3,157,650
25,125,027	2,210	3,129,723	1,069,852	45,559,969	44,178,435
9,036	151,893	667,178	967,092	6,151,331	5,608,404
410,528	7,682	239,577	111	3,759,079	3,530,304
797,867	7,366	67,177	818,820	6,304,847	6,289,244
173,907	231,088	500,154	31,098	5,208,842	4,686,810
28,324,694	*971,705*	*5,649,465*	*2,905,986*	*79,519,120*	*76,491,331*
1,121,146	68,843	368,214	549,786	6,640,931	5,891,323
29,445,840	1,040,548	6,017,679	3,455,772	86,160,051	82,382,654
87,565	14,947		1,455	2,329,738	2,224,746
1,102,581	260,097			2,692,697	2,582,242
19,041	2,733		352	1,409,742	1,190,895
12,098,530			174,194	19,704,027	18,241,911
5,114	15,980		382,099	2,421,668	2,178,538
191,145	652		36	1,449,622	1,308,750
516,521	3,764		55,953	2,732,328	2,578,539
103,365	72,503		15,713	2,296,487	2,006,633
14,123,862	*370,676*		*629,802*	*35,036,309*	*32,312,254*
639,737	23,436		179,386	3,379,220	3,035,932
14,763,599	394,112		809,188	38,415,529	35,348,186
36,458	18,878	152,397	16,744	1,741,001	1,752,468
555,497	262,738	400,086		2,434,941	2,481,028
7,187	12,073	493,173	462	1,926,933	1,966,755
13,026,497	2,210	3,129,723	895,658	25,855,942	25,936,524
3,922	135,913	667,178	584,993	3,729,663	3,429,866
219,383	7,030	239,577	75	2,309,457	2,221,554
281,346	3,602	67,177	762,867	3,572,519	3,710,705
70,542	158,585	500,154	15,385	2,912,355	2,680,177
14,200,832	*601,029*	*5,649,465*	*2,276,184*	*44,482,811*	*44,179,077*
481,409	45,407	368,214	370,400	3,261,711	2,855,391
14,682,241	646,436	6,017,679	2,646,584	47,744,522	47,034,468

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY
(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2004	March 31/2003
Ships and boats	13,531,115	5,296,186	8,234,929	8,363,100
Aircraft	11,785,524	6,904,929	4,880,595	4,632,322
Motor vehicles	1,722,823	986,494	736,329	720,489
Military vehicles	1,142,932	837,574	305,358	253,230
Other vehicles	1,263,446	738,416	525,030	516,720
Total	29,445,840	14,763,599	14,682,241	14,485,861

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY
(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2004	March 31/2003
Land	44,996		44,996	44,942
Buildings	1,572,340	579,012	993,328	917,539
Works and infrastructure	818,820	55,953	762,867	771,056
Machinery and equipment	40,230	18,238	21,992	98,279
Vehicles	979,386	155,985	823,401	711,583
Total	3,455,772	809,188	2,646,584	2,543,399

SECTION 11

2003-2004

PUBLIC ACCOUNTS OF CANADA

Other Information Related to the Financial Statements

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OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

This section contains detailed information related to contractual commitments and contingent liabilities.

Contractual Commitments

A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. In the case of contractual commitments to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual commitments can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Section 6 of this volume provides information on capital leases.

All outstanding contractual commitments of $10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual commitments in excess of $1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual commitments. Details of the four types of contractual commitments can be found in other tables in this section.

TABLE 11.1

CONTRACTUAL COMMITMENTS

(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Table 11.3	41,015	7,723	3,492		52,230
Table 11.4				3,882	3,882
Total	41,015	7,723	3,492	3,882	56,112

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual commitments each year from 2005 to 2009 inclusive, and a total for amounts due in the year 2010 and subsequently.

TABLE 11.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Commitments under operating lease arrangements	Commitments to international organizations	Total
2005	5,614	3,030	341	1,602	10,587
2006	4,102	1,652	311	625	6,690
2007	3,037	908	314	774	5,033
2008	2,640	394	309	686	4,029
2009	2,140	252	255	195	2,842
2010 and subsequently	23,482	1,487	1,962		26,931
Total	41,015	7,723	3,492	3,882	56,112

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual commitments that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 13 to the audited financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program	56,567[1]	56,567	24,874	31,693[2]	1,758	1,725	1,714	1,698	1,691	23,107
Agriculture and Agri-Food—										
Province of Saskatchewan—Prairie Grain Roads Program	73	73	40	33	18	15				
Industry—										
Canadian Space Agency—										
Telesat Canada—Payload Flight Demonstration Program	60	60	60	[3]						
European Space Agency—Earth Observation and Telecommunications Programs	239	211	98	113	30	24	22	16	12	9
Cascade Data Services Inc.—Cassiope Program	63	63	6	57	14	25	17	1		
University of Calgary—Cassiope Program	10	10		10	3	4	2	1		
Health—										
Control and provision of Health Services to Indian Bands, associations or groups	993	993	571	422	183	116	85	37	1	
Government of Nunavut	31	31	21	10	10					
First Canadian Health	154	154	73	81	20	21	23	17		
Canadian International Development Agency—										
Geographic Programs	1,434	1,434	665	769	242	196	154	94	52	31
Partnership Program	438	438	275	163	73	45	30	14	1	
Country in Transition Program	101	101	86	15	7	7	1			
Multilateral Program	777	777	512	265	157	75	7	12		14
Citizenship and Immigration—										
Canada-Quebec Accord	950	950	150	800	160	160	160	160	160	
Canada-Manitoba Accord	41	41	6	35	7	7	7	7	7	
Canada-British Columbia Accord	228	228	38	190	38	38	38	38	38	
Canadian Heritage—										
Contributions—										
National Association of Friendship Center	79	79	48	31	16	15				
Corporation Katimavik—OPCAN	53	53	13	40	20	20				
Volunteer Canada	16	16	7	9[3]	5	4				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Society for Educational Visits and Exchanges in Canada	14	14	5	9(3)	5	4				
Multiplex contribution—2007 Canada Winter Games	20	20	6	14	4	8	2			
Environment—										
Office of Infrastructure of Canada—										
Canadian Opera House Corporation—Construction of opera house, Toronto	25	25	16	9(3)	4	2	3			
Province of New Brunswick—Twinning of Trans Canada Highway	200	200	7	193	46	69	59	19		
Province of Saskatchewan—Twinning of the Trans Canada Highway	65	65		65	21	15	19	10		
Halifax Regional Municipality—Construction of sewage treatment plant	30	30	3	27	7	20				
Province of Manitoba—Expansion of Manitoba Red River Floodway	120	120	2	118	5	38	48	27		
Regional Municipality of York—Quick Start component of the York Region Transit Plan	50	50		50	41	9				
Government of the Northwest Territories—Improve three highway corridors in the Northwest Territories	20	20	3	17	8	5	4			
Town of Stratford—Expansion of water distribution and sewage collection systems	4	4	1	3(3)	1	1	1			
City of Thunder Bay—Waste water treatment project	25	25	9	16	16					
City of St. John's—Phase 2 of the St. John's Harbour Clean-Up Project	31	31		31	8	7	8	8		
Saskatchewan Property Management Corporation—Regina's Wascana Lake Enhancement Project	9	9	6	3(3)	3					
Vancouver Convention Centre Expansion Project Ltd—Construction of new facility and connector for the Vancouver Convention and Exhibition Centre	222	222	5	217	44	40	49	43	41	
Government of Quebec—Phase 1 of the extension of Autoroute 30, South of Montreal	11	11		11	5	4	2			
Indian Affairs and Northern Development—										
Comprehensive Land Claims Agreement—Indian and Inuit Affairs	597	597	320	277	80	67	25	19	14	72

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Financial Transfer Arrangement	1,138	1,138	711	427	196	100	59	55	17	
Comprehensive Funding Arrangement	426	426	91	335	335					
Canada First Nations Funding Agreement	1,690	1,690	890	800	339	192	128	119	22	
Canada First Nations Funding Agreement (RETRO)	39	39	9	30	6	8	8	8		
DIAND First Nations Funding Arrangement	949	949	571	378	192	84	54	31	17	
Contribution Agreement	205	205	11	194	17	46	34	39	6	52
Indian and Inuit Affairs Program	503	503	264	239	92	73	37	37		
Canada Infrastructure Works Agreement	2	2	2	(3)						
Atlantic Canada Opportunities Agency—										
Economic Development Programs—										
Canada Newfoundland Infrastructure Program Agreement	51	51	21	30	16	14				
Canada Prince Edward Island Infrastructure Program Agreement	13	13	7	6(3)	4	2				
Canada Nova Scotia Infrastructure Program Agreement	65	65	20	45	30	15				
Canada New Brunswick Infrastructure Program Agreement	55	55	25	30	21	9				
Industry—										
Bioniche Life Science Inc.	17	17	7	10	5	5				
Goodrich Aerospace Canada Ltd.	47	47	30	17	11	6				
Honeywell ASCA Inc.	54	54	47	7(3)	2	2	2	1		
CAE Inc. - Visual technologies	39	39	21	18	9	9				
Pratt & Whitney Canada Inc.	99	99	99	(3)						
Aventis Pasteur Ltd—Cancer Vaccines	60	60	31	29	6	6	6	6	5	
International Telecommunication Union—										
ITU operations	27	27	12	15	15					
Shire Biochem Inc.—										
Recombinant vaccine technology	80	80	21	59	10	10	9	30		
Rolls-Royce Canada Inc.—										
Industrial gas turbines	75	75	46	29	10	10	9			
ATS Automation Tooling System Inc.	25	25	11	14	9	5				
Cascade Data Services Inc.	77	77	6	71	14	16	11	16	14	
CMC Electronics Inc.—Aeronautical sustainable technology	23	23	5	18	2	3	13			
Dupont Canada Inc.—Fuel cell components	19	19	8	11	4	7				
Ontario Ministry of Agriculture Food and Rural Affairs—Small town and rural infrastructure	174	174	74	100		20	80			
Ontario Ministry of Tourism, Culture and Recreation—Sports, culture and tourism partnership	233	233	89	144	67	77				
Ontario Superbuild Corporation	177	177	100	77	31	46				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Voisey's Bay Nickel Co. Ltd—Hydrometallurgical process for Nickel Sulphides	60	60	10	50	7	12	7	8		16
Mitel Network Corporation—Development of broadband multimedia platform	60	60	45	15	15					
Westport Innovations Inc.	19	19	11	8(3)	4	4				
MARS Discovery District—Incubation Centre for Medical and Related Agencies	20	20	10	10	10					
Economic Development Agency of Canada for the Regions of Quebec—										
Canada Infrastructure Works Agreement-Quebec	469	469	125	344	244	100				
Innovation Development Entrepreneurship and Export Program (IDEA—SME)	541	541	453	88	66	19	3			
Community Futures Program (CFP)	238	238	202	36	19	17				
Regional Strategic Initiative Program	607	607	422	185	87	51	16	5	3	23
Contributions to the Province of Quebec under the Infrastructure Canada Program	636	636	625	11	1	10				
Justice—										
Legal Aid	307	284	99	185	94	91				
Youth Justice Services	746	746	597	149	149					
Industry—										
National Research Council of Canada—										
James Clerk Maxwell Telescope Mauna Kea, Hawaii, U.S.A.	40	40	30	10	1	1	1	1	1	5
Gemini Twin Telescope Project—Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	109	109	49	60	7	7	7	7	7	25
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	394	394	297	97	40	19	19	19		
Canada-France-Hawaii Telescope Corporation—Mauna Kea, Hawaii U.S.A.	110	110	77	33	4	4	4	4	4	13
Natural Resources—										
Development of Renewable Energy—Saskatchewan Power Corporation	12	12	2	10	1	1	2	1	1	4
Hibernia Development Project—Interest Assistance Loan Agreement	237	221	41	180	36	33	24	23	16	48
Production of electricity from wind energy resources—Vision Quest Windelectric Inc.	34	34	2	32	3	4	3	3	4	15
Transport—										
Province of Quebec Road Agreement	271	271	206	65	4	4	4	4	4	45
Western Economic Diversification—										
Rick Hansen Man In Motion Foundation	15	15	2	13	2	2	2	2	2	3

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Infrastructure Canada	557	528	158	370	206	158	6			
Subtotal	*75,594*	*75,498*	*34,618*	*40,880*	*5,502*	*4,088*	*3,028*	*2,640*	*2,140*	*23,482*
Consolidated Crown Corporations—										
The Canada Council for the Arts—										
Future year grants	64	64		64	41	14	9			
Telefilm Canada—										
Financial assistance to producers and distributors	71	71		71	71					
Subtotal	*135*	*135*		*135*	*112*	*14*	*9*			
Total transfer payment agreements	**75,729**	**75,633**	**34,618**	**41,015**	**5,614**	**4,102**	**3,037**	**2,640**	**2,140**	**23,482**
Fixed assets and purchases—										
Fixed assets—										
Fisheries and Oceans—										
Bedford Institute of Oceanography (BIO)—										
Construction of new Level II Laboratory Facility	19	19	2	17	7	10				
Renovation and conversion of Van Steelburg building to scientific support	15	15		15	1	1	9	4		
St. Andrew's Biological Station (SABS)—										
Construction of new science and administration building	17	17	1	16	1		8	7		
St. Andrew's Biological Station (SABS)—										
Construction of wet laboratory facility	15	15	1	14	1	5	7	1		
Search and Rescue Lifeboat Replacement (SEPA)	41	41	13	28	16	9	2	1		
National Defence—										
CF18 Modernization-Engineering change proposal 583	1,009	706	571	135	60	61	12	2		
Armoured Personnel Carriers	2,355	1,752	1,471	281	88	106	87			
Evolved Sea Sparrow Missile Project	514	483	263	220	114	70	20	16		
Light Wheeled Utility Vehicle	226	187	40	147	145	2				
Aurora Data—										
Management System 192—										
General Dynamics Canada Ltd	239	239	61	178	45	43	27	25	24	14
O113 Advanced Distributed Combat Training System	188	171		171	116	25	11	14	5	
Other fixed assets (DND)	6,029	4,458	3,284	1,174	697	300	93	33	12	39
Public Works and Government Services—										
Laurier-Taché Garage Repairs	63	63	21	42	10	15	15	2		
Library of Parliament—										
Renovations	119	119	73	46	26	20				
Subtotal	*10,849*	*8,285*	*5,801*	*2,484*	*1,327*	*667*	*291*	*105*	*41*	*53*
Consolidated Crown Corporations—										
Canadian Museum of Civilization	102	102	57	45	45					
Subtotal	*102*	*102*	*57*	*45*	*45*					
Total fixed assets	10,951	8,387	5,858	2,529	1,372	667	291	105	41	53

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Purchases—										
Privy Council—										
Chief Electoral Officer—										
IBM Canada—Facilities Management Support Services	20	20	10	10	5	4	1			
Foreign Affairs and International Trade—										
Canadian Bank Note Company Ltd	42	42	13	29	7	7	7	7	1	
Citizenship and Immigration—										
IT Professional services, purchase of software licenses and maintenance	33	33	22	11	11					
Solicitor General—										
Correctional Service—										
NAV Canada—Management Training	23	23	5	18	2	2	2	3	3	6
Industry—										
Canadian Space Agency—										
Radarsat-2 construction—MacDonald Dettwiler Ltd.	381	381	333	48	12	35	1			
Scientific activities—MSS operations—McDonald Dettwiler Space and Advanced Robotics Ltd.	109	109	23	86	30	27	26	3		
National Research Council of Canada—										
Atco Frontec Corporation—Construction services	23	23	2	21	5	5	5	5	1	
National Defence—										
North Warning System support	577	310	147	163	58	61	44			
Bombardier—NATO Flying Training Centre	2,536	1,826	353	1,473	72	84	86	88	89	1,054
Serco Ltd.—Goose Bay ASD	480	478	33	445	40	41	42	43	44	235
IMP Group Ltd—Cormorant Integrated Services	160	160	40	120	36	38	39	7		
Provision of Health Care Services—Santé Montfort	185	185	1	184	1	1	10	18	18	136
Other purchases (DND)	2,227	2,120	1,146	974	493	304	108	65	4	
Human Resources Development—										
Canada Student Financial Assistance Act—										
Service providers—Private Institutions	324	236	134	102	102					
Reprofiling of HRDC contribution for the Census—Statistics Canada	40	40	24	16	8	8				
Replacement of support hardware and software—Unisys Canada	16	16	5	11	1	2	2	2	2	2
Telecommunications equipment and services—Sprint Canada Inc.	53	53	30	23	12	5	6			
Printing, warehousing and distribution—Dyment Distribution Services Ltd.	16	16	1	15	7	8				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Hardware purchase, system integration and support services——IBM Canada	26	26	15	11	11					
Canada Customs and Revenue Agency—										
Bell Canada—Canada Revenue Agency's cabling requirements for all computers and servers	16	16	1	15	5	5	5			
Sita Advanced Travel Solutions—Informatic System Integration	38	38	12	26	21	3	2			
Solicitor General—										
Royal Canadian Mounted Police—Niche Technology Inc. PROS Project	37	24	10	14	3	5	2	2	1	1
Sierra Systems—Project management—PROS Project	19	12	7	5	5					
Morneau Sobeco—Pension Administration	14	14	4	10	3	2	2	2	1	
Public Works and Government Services—										
Quantum Management Services Ltd.—Canadian Enquiry Centre	35	30	9	21	11	10				
Brookfield LePage Johnson Controls Property Management Services—										
Quebec West	178	178	138	40	40					
Quebec East	87	87	67	20	20					
Ottawa, Ont. (NCA-1, 2 and 3)	749	749	615	134	134					
Greater Toronto Area, Ont	131	131	110	21	21					
AJJA Information Technology Consultants Inc	15	15	2	13	4	6	3			
EDS Canada	27	27	5	22	6	5	5	5	1	
TPG Technology	135	135	121	14	14					
IBM Canada Ltd	18	18	4	14	3	3	3	3	2	
IBM Canada Ltd	73	73	63	10	10					
Subtotal	*8,843*	*7,644*	*3,505*	*4,139*	*1,213*	*671*	*401*	*253*	*167*	*1,434*
Consolidated Crown Corporations—										
Canadian Broadcasting Corporation—Sports Rights	533	533	185	348	112	89	69	34	44	
Canadian Air Transport Security Authority—Screening services	682	682		682	320	215	145	2		
National Capital Commission—										
LaFleur de la Capitale Inc.	15	15	3	12	5	5	2			
Other service contracts	18	18	5	13	8	5				
Subtotal	*1,248*	*1,248*	*193*	*1,055*	*445*	*314*	*216*	*36*	*44*	
Total purchases	10,091	8,892	3,698	5,194	1,658	985	617	289	211	1,434
Total fixed assets and purchases	**21,042**	**17,279**	**9,556**	**7,723**	**3,030**	**1,652**	**908**	**394**	**252**	**1,487**

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Operating leases—										
Environment—										
Lease of land—Capilano Indian Reserve No. 5 Vancouver, B.C.	488	488	80	408	10	10	10	10	10	358
I.B.M. Canada Ltd—Rental and maintenance of supercomputer system	42	42	3	39	7	8	8	9	7	
Foreign Affairs and International Trade—										
Mitsui Fudosan, New York	52	52	18	34	3	3	3	3	4	18
Provision of services—Low Risk Detention Centre, Toronto	19	19		19	3	4	4	4	4	
Public Works and Government Services—										
174 Stone Road Ltd., Toronto	25	25	15	10	1	1	1	1	2	4
1600 Star Top, 519719 Ontario Inc.	95	95	8	87	7	5	5	5	5	60
550 Blvd Cité, Alex Nihon Inc	131	131	3	128	7	7	7	7	7	93
BTC Properties II Ltd and 3160343 Canada Inc., Toronto	18	18	2	16	2	2	2	2	2	6
Elron Development, Toronto	18	18	4	14	1	1	1	1	1	9
160 Elgin, Portfolio Inc.	60	60		60				9	5	46
269 Laurier Street—Great West Life Assurance Co. and London Life Insurance Co.	152	152		152	20	11	11	11	11	88
155 Queen Street, GWL Realty Inc.	20	20	8	12	4	4	4			
Old Oak Properties Inc., London, Ont.	38	38	27	11	2	2	2	3	2	
1138 Melville St., Oxford Management Services, Vancouver, B.C.	43	43	15	28	5	5	4	4	4	6
Place Moncalm, Phase III, 70 Crémazie	139	139	28	111	7	7	7	7	7	76
SITQ—5 Place Ville-Marie, Montreal	21	21	2	19	2	2	2	2	2	9
The Regional Group of 1550 Carling, Ottawa	29	29	6	23	2	2	2	2	2	13
WPBI Property Management Inc., 825 St-Antoine West, Montreal	11	11	1	10	1	1	1	1	1	5
Gespa CDPQ Inc., 160 Elgin Street	30	30	11	19	6	6	6	1		
Standard Life Assurance Co.—										
280 Slater Street	51	51	3	48	5	5	5	5	5	23
333 Laurier Street	14	14	2	12	3	3	3	3		
333 Laurier Street	35	35		35	4	5	5	5	5	11
Aon Inc., Peterborough, Ont.	25	25	15	10	1	1	1	1	1	5
Orlando Corporation, Mississauga, Ont.	48	48	16	32	5	5	5	5	5	7
National Capital Commission—40 Elgin Street, Ottawa	20	20	7	13	1	1	1	1	1	8
1258898 Ontario Ltd.—400 Cumberland Street, Ottawa	35	35	9	26	3	3	3	3	3	11
Société de Gestion Cogir Inc.—Brossard, Quebec	65	65	13	52	7	7	7	7	7	17
Société en commandite Redbourne Brossard et Immeubles Régime XI	24	24	3	21	2	2	2	2	2	11
3878309 Canada Inc. and First National Funding Corp.—Laval, Quebec	39	39	6	33	4	4	4	4	4	13
Bona Building & Management Co.—										
155, McArthur Road, Ottawa	23	23	6	17	3	3	3	3	3	2
333-335 River Road, Ottawa	113	113	32	81	7	7	7	7	7	46
285 Coventry Road, Ottawa	79	79	12	67	4	3	3	3	3	51
295 Coventry Road, Ottawa	73	73	8	65	3	3	3	3	3	50

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subse-quently
219 Laurier Avenue Development										
219 Laurier Ave, Ottawa	22	22	6	16	2	2	2	2	2	6
219 Laurier Ave, Ottawa	21	21	5	16	2	2	2	2	2	6
Kidinks Holdings Inc.—										
200 Laurier Avenue, Ottawa	18	18	5	13	2	2	2	2	2	3
Urbandale Corporation—										
100 Metcalfe Street, Ottawa	18	18	5	13	2	2	2	2	2	3
100 Metcalfe Street, Ottawa	23	23	4	19	2	2	2	2	2	9
Capital City Shopping Centre,										
Billings Bridge Tower, Ottawa	44	44	9	35	4	4	4	4	4	15
O & Y Enterprise National—										
Billings Bridge Tower, Ottawa	13	13		13	13					
320 Queen Street, Ottawa	43	43	21	22	4	4	4	4	4	2
3840743 Canada Inc.,										
975 St. Joseph Boulevard, Gatineau	19	19	11	8[(3)]	2	2	2	2		
350/360 Albert Street, Ottawa	39	39	9	30	4	4	4	4	4	10
750 Heron Road, Ottawa	19	19	5	14	2	2	2	2	2	4
Gladwin Corporation—										
2215 Gladwin, Ottawa	23	23	8	15	[illegible]	3	3	3	3	
25 Fitzgerald Road	30	30	7	23	4	4	4	4	4	3
130 Colonnade Road	25	25	9	16	2	2	2	2	2	6
Pinecrest Office Park	16	16	6	10	2	2	2	2	2	
103-106 Counter Street Corp.,										
Hamilton, Ont.	11	11		11	1	1	1	1	1	6
3173763 Canada Inc.,										
25 Nicholas Street	17	17	11	6[(3)]	2	2	2			
725844 Alberta Inc.,										
Barclay Centre, Calgary, Alta.	36	36	20	16	4	4	4	4		
B.C. Hydro,										
333 Dunsmuir, Vancouver, B.C.	13	13	2	11	2	3	3	3		
Blue Capital Canada Real Estate Ltd. Partnership,										
Toronto	16	16	1	15	2	2	2	2	3	4
Cadillac Fairview Corp. Ltd.,										
191 Laurier Avenue West	43	43		43	3	5	5	5	5	20
Canadian Broadcasting Corporation,										
181 Queen Street	129	129	15	114	5	5	5	5	5	89
Great West Life Assurance Co. and London Life Insurance Co.										
255 Albert Street, Ottawa	27	27		27	3	2	2	2	2	16
Morguard Investments Ltd.,										
59 Camelot Drive	13	13		13	1	2	2	2	2	4
Omers Realty Corporation,										
350 Albert Street	19	19	1	18	3	3	3	3	3	3
Oxford Properties Group,										
110 Place d'Orleans Drive	11	11		11	1	1	1	1	1	6
Saskpen Properties Ltd,										
Hamilton Centre, Regina	14	14	2	12	2	2	2	2	2	2
WPBI Property Management Inc.,										
800 La Gauchetière Montreal-West	40	40	2	38	3	3	3	3	3	23
O & Y REIT Holdings Inc., 300 Slater Street and										
365 Laurier Avenue, West, Ottawa	161	161		161	26	15	15	15	15	75
The Hi-Rise Group, Hamilton	182	182	9	173	12	12	12	12	12	113

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2004—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2005	2006	2007	2008	2009	2010 and subsequently
Solicitor General—										
Royal Canadian Mounted Police—										
Dispatch radio service—Manitoba Telecom Services Inc (MTS)—Mobility	60	60	37	23	6	6	6	5		
Subtotal	*3,240*	*3,240*	*573*	*2,667*	*268*	*238*	*237*	*236*	*214*	*1,474*
Consolidated Crown Corporations—										
Canadian Air Transport Security Authority—										
Equipment and Office Space	25	25		25	3	3	3	3	3	10
National Capital Commission—										
Chalmers Building, 40 Elgin St., Ottawa	181	181	49	132	6	6	6	6	6	102
VIA Rail Canada Inc.—										
Central Station—Montreal	48	48	29	19	4	4	4	4	3	
Union Station—Toronto	159	159	7	152	2	2	2	2	2	142
Canadian Broadcasting Corporation—										
Satellite lease (Telesat)	197	197	27	170	13	13	13	14	13	104
Profac Facility and Property Management	126	126	24	102	24	25	26	27		
Morguard Investments	143	143		143	7	6	7	7	7	109
TQS Inc.—										
Cogaco Radio—Tel Inc.	16	16	3	13	3	2	3	2	3	
Telefilm Canada—										
Office leases	14	14		14	2	2	2	1	1	6
International Development Research Centre—										
Pension Realty Limited—Office Space and Maintenance Lease	94	30	5	25	6	7	8	4		
Canada Council for the Arts—										
Operating leases	31	31	1	30	3	3	3	3	3	15
Subtotal	*1,034*	*970*	*145*	*825*	*73*	*73*	*77*	*73*	*41*	*488*
Total operating leases	**4,274**	**4,210**	**718**	**3,492**	**341**	**311**	**314**	**309**	**255**	**1,962**
Grand total	**101,045**	**97,122**	**44,892**	**52,230**	**8,985**	**6,065**	**4,259**	**3,343**	**2,647**	**26,931**

(1) The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this commitment were first reported in the *Public Accounts of Canada*, plus the outstanding commitment reported at fiscal year end.

(2) This figure reflects the total estimated remaining contractual obligations which extend for periods up to 35 years.

(3) Particulars of this commitment, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than $10 million.

International Commitments

Table 11.4 summarizes the commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2004.

Table 11.4 presents information that is summarized in Note 13 to the financial statements.

TABLE 11.4

INTERNATIONAL ORGANIZATIONS COMMITMENTS
(in millions of dollars)[1]

	Undisbursed loans and advances	Future paid-in share capital	Total
NON BUDGETARY SHARE CAPITAL AND LOANS—			
African Development Bank		11	11
European Bank for Reconstruction and Development		32	32
International Monetary Fund	119		119
Developing countries—Canada Account	3,190		3,190
	3,309	*43*	*3,352*
BUDGETARY LOANS AND ADVANCES—			
African Development Fund	70		70
Asian Development Fund	49		49
International Fund for Agricultural Development	29		29
Montreal Protocol Fund	12		12
Caribbean Development Bank—Special	2		2
International Development Association	230		230
International Monetary Fund	15		15
Global Environment Facility (GEF) Trust Fund	119		119
Developing countries—Canada Account	4		4
	530		*530*
Total	3,839	43	3,882

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2004 (1$US = $1.3113 Cdn; 1SDR = $1.94139 Cdn).

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility (formerly the Enhanced Structural Adjustment Facility) special drawing rights (SDR) 700 million of which SDR 639 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 182 million has been paid-in.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are classified into five categories: Guarantees, International Organizations, Contaminated Sites, Claims and Pending and Threatened Litigation, and Insurance Programs. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 "Contingent Liabilities of Consolidated Crown Corporations" in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.9 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises" in Section 9 of this volume.

Guarantees

Guarantees of the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 13 to the financial statements of the Government in Section 2 of this volume.

TABLE 11.5

GUARANTEES BY THE GOVERNMENT AS AT MARCH 31, 2004

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
GUARANTEES BY THE GOVERNMENT—		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		44,295,409,000(2)
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Canada, for on-reserve housing	1,700,000,000(3)	489,674,942
From other than agents		
Guarantee programs of the Government		
Canada Student Loans Act	10,781,963,150	444,291,942
Small Business Loans Act	2,771,240,435	970,051,557
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	3,000,000,000	242,459,650
Advance Payments for Crops Act	1,900,000,000	220,880,002
Atlantic Enterprise Program		471,487
Enterprise Development Program	1,200,000,000	212,300
Loans to Indians by approved lenders for on-reserve housing	(3)	799,699,832
Financial obligations incurred by air carriers regarding purchase of The Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	952,825,000	243,008,446
Indian economic development	60,000,000(4)	1,316,222(5)
Aboriginal Economic Program		10,230,500
Time Air (1982) Ltd	10,000,000	471,238
	20,676,028,585	*2,933,093,176*

TABLE 11.5

GUARANTEES BY THE GOVERNMENT AS AT MARCH 31, 2004—*Concluded*

	Authorized limit (where applicable)[1]	Contingent liability
	$	$
Other explicit loan guarantees		
Loans with respect to the *Hibernia Development Project Act*	1,660,000,000	64,396,132
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	37,867,806[6]
	1,935,000,000	*102,263,938*
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Canada—Insurance and related guarantees	13,000,000,000[7]	1,482,859,066
Insurance against accidents at nuclear installations under the *Nuclear Liability Act*[8]	1,050,000,000	583,809,524
	14,050,000,000	*2,066,668,590*
Other explicit guarantees		
Guarantees under the *Prairie Grain Advance Payments Act*	1,900,000,000	217,758,033
Guarantees under the *Spring Credit Advance Program*	1,500,000,000	3,902,592
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		616,286,519
Guarantees under Section 19 of the *Canadian Wheat Board Act*		6,139,717,000[9]
Guarantees under the *Agricultural Marketing Programs Act*		17,906,216
	3,400,000,000	*6,995,570,360*
Total gross guarantees	41,761,028,585	56,882,680,006
Less: allowance for losses		2,770,400,000
Total net exposure under guarantees		54,112,280,006

---

[1] The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

[2] For details, see Table 9.6 in Section 9 of this volume.

[3] Department of Indian Affairs and Northern Development authorized a limit of $1.7 billion by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation (CMHC) and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada (FCC) for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include $489,652,579 of undisbursed commitment by CMHC, $22,363 by FCC and $799,699,832 by other approved lenders.

[4] The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be $60,000,000. As at March 31, 2004, $27,401,617 had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling $1,316,222 leaving a free balance of $31,282,161 available to issue further guarantees.

[5] The contingent liability related to guaranteed loans for Indian Economic Development includes $1,316,222 of undisbursed commitment to borrowers for Indian Economic Development Guaranteed Loans (IEDG), for loans that will be advanced by lenders. These remaining loan advances will be made to the borrowers on the basis of progress made on the project for which they were approved.

[6] Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

[7] The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of $13 billion. In total, EDC has $8.3 billion outstanding against this limit, consisting of $1.5 billion in contingent liabilities, $3.4 billion in financing, $207 million in undisbursed loan guarantees and $3.2 billion in undisbursed loan commitments.

[8] There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

[9] The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 13 to the financial statements.

TABLE 11.6

INTERNATIONAL ORGANIZATIONS CONTINGENT LIABILITIES

(in millions of dollars)[1]

	Callable share capital
NON-BUDGETARY SHARE CAPITAL AND LOANS—	
African Development Bank	1,218
Asian Development Bank	2,612
Caribbean Development Bank	64
International Bank for Reconstruction and Development (World Bank)	6,647
Multilateral Investment Guarantee Agency	60
European Bank for Reconstruction and Development	803
Inter-American Development Bank	5,081
Total	16,485

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2004 (1$US = $1.3113 Cdn; 1SDR = $1.94139 Cdn).

Contaminated Sites

Environmental liabilities reflect the estimated costs related to the management and remediation of contaminated sites.

Based on management's best estimates, a liability is accrued when the contamination occurs, or when the Government becomes aware of the contamination and is obligated or likely obligated to incur such costs. As at March 31, 2004, the Government has recorded a liability of $3,564 million for approximately 2,400 sites ($3,378 million in 2003 for approximately 2,200 sites) .

The Government has estimated additional clean-up costs of $1,045 million ($915 million in 2003) that are not accrued as these are not considered likely to be incurred at this time. The Government's ongoing efforts to assess contaminated sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2004, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate $9,500 million ($12,336 million in 2003). This estimate of possible loss covers only a portion of all claims against the Government. The total contingency relating to pending claims is not determinable. Certain large and significant claims not included in the estimate of contingent liabilities, are described below:

Comprehensive land claims: There are currently 78 (73 in 2003) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of $3,700 million ($2,500 in 2003), is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2004, an amount of $7,615 million ($7,641 million in 2003) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of $986 million ($1,420 million in 2003) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Insurance Programs

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition. Three Crown corporations currently operate insurance programs as agents of Her Majesty.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada*".

In Table 11.7, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 13 to the financial statement of the Government in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2004

(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]				Export Development Canada[3]	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003	2003-2004	2002-2003
Insurance in force as at reporting date	375,563	362,872	234,891	225,648	64,879	46,214	12,877	11,219
Opening balance of Fund/Allowance	539	486	1,768	1,229	98	80	[3]	[3]
Revenues for the period—								
Premiums and fees	109	76	866	755	27	22	156	139
Investment income	35	33	364	294	10	7		
Other revenues	16		79	67	9	6		
Total revenues	160	109	1,309	1,116	46	35	156	139
Expenses for the period—								
Loss on provision for claims	8	39	165	120			124	115
Interest on loans								
Administrative and tax	26	16	132	122	6	5		
Funds returned to Government								
Other expenses	1	1	355	335	8	12	47[4]	35[4]
Total expenses	19	56	652	577	14	17	77	80
Net income/loss (-) for the period	141	53	657	539	32	18	79	59
Closing balance of Fund/Allowance	680	539	2,425	1,768	130	98	[3]	[3]
Net claims during the period[5]	1		172	180	*	*	24	101
Five year average of net claims paid			232	247	*	*	81	85

* Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

[2] Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of 30 September each year. The Corporation determines provisions for claims and unearned premiums at 31 December using valuation factors taking into account new business, claims and interest for the last quarter. The Mortgage-Backed Securities Guarantee Fund (MBSGF) supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage Backed Securities and Canada Mortgage Bonds.

The Mortgage Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as $1,000.

The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as $1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds issued by the Trust carry the full faith and credit of the Government of Canada and the timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

[3] Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is $589 million ($438 million in 2003). Comparative figures have been restated to conform to the current year's presentation.

[4] For Export Development Canada, other expenses represent the foreign exchange gain or loss on the allowance for claims as well as claim expenses incurred.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2003-2004

PUBLIC ACCOUNTS OF CANADA

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Gouvernement du Canada

Prepared by the
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Public Accounts of Canada

2004

Volume II

Details of Expenses and Revenues

Canada

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VOLUME II

2003-2004

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes. Volume I presents a summary analysis of the financial transactions of the Government.

Volume II presents the financial operations of the Government, segregated by ministry while Volume III presents additional information and analyses.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in Volume II display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in the Estimates;
    - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - amounts of previous years' overexpenditures paid or settled in the current year.
    - proceeds from the disposal of surplus Crown assets.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Volume II is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenses
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenses of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by ministry
Table 4a	reconciles Table 4 with Table 1
Table 4b	presents sales of goods and services by ministry
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 26)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Business Line*
  This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
  This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.

- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

2003-2004

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2003-2004. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada.*

(in thousands of dollars)

REVENUES	2003-2004
TAX REVENUES—	
Income tax—	
Personal	92,957,364
Corporation	27,430,778
Other income tax revenues	3,142,187
	123,530,329
Other taxes and duties—	
Goods and services tax	28,285,774
Energy taxes—	
Excise tax—Gasoline	3,989,943
Excise tax—Aviation gasoline and diesel fuel	962,050
	4,951,993
Customs import duties	2,887,025
Other excise taxes and duties—	
Excise duties	4,085,587
Air travellers security charges	409,559
Miscellaneous excise taxes and duties	744,734
	5,239,880
	41,364,672
TOTAL TAX REVENUES	**164,895,001**
EMPLOYMENT INSURANCE PREMIUMS	**17,545,840**
OTHER REVENUES—	
Crown corporation revenues—	
Consolidated Crown corporations	1,662,716
Enterprise Crown corporations and other government business enterprises—	
Share of annual profit	3,710,710
Interest and other	547,366
	5,920,792
Other program revenues—	
Return on investments	571,272
Sales of goods and services	5,025,898
Miscellaneous revenues	2,498,403
	8,095,573
Foreign exchange revenues—	
Exchange Fund Account	2,432,156
International Monetary Fund	(418,541)
Other	75,888
	2,089,503
TOTAL OTHER REVENUES	**16,105,868**
TOTAL REVENUES	**198,546,709**

EXPENSES	2003-2004
Transfer Payments—	
Old age security benefits, guaranteed income supplement and spouse's allowance	26,902,370
Other levels of government—	
Canada health and social transfer	22,340,883
Fiscal arrangements	9,409,237
Alternative payments for standing programs	(2,700,055)
Other	342,000
	29,392,065
Employment insurance benefits	15,057,691
Canada child tax benefits	8,061,931
Other transfer payments	22,963,629
Total Transfer Payments	**102,377,686**
Other Program Expenses—	
Crown Corporation Expenses	6,565,687
Agriculture and Agri-Food	1,354,178
Canada Customs and Revenue Agency	5,320,224
Environment	1,318,096
Fisheries and Oceans	1,397,884
Foreign Affairs and International Trade	1,697,491
Health	1,837,717
Human Resources Development	2,904,985
Industry	2,117,583
Justice	1,028,140
National Defence	12,869,269
Public Works and Government Services	2,348,294
Solicitor General	4,651,382
Treasury Board	1,560,167
Other ministries	4,346,394
Total Other Program Expenses	**51,317,491**
Total Program Expenses	**153,695,177**
Public Debt Charges	**35,768,705**
TOTAL EXPENSES	**189,463,882**
SURPLUS	**9,082,827**

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [1]	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
2	**Agriculture and Agri-Food**									
	Department	...	...	...	...	3,989,518	3,989,518	702,338	...	4,691,856
	Canadian Dairy Commission	...	...	...	...	—	—	3,218	...	3,218
	Canadian Food Inspection Agency	...	...	...	...	9,495	9,495	458,576	...	468,071
	Canadian Grain Commission	...	...	...	...	—	—	28,577	...	28,577
	Total Ministry	...	...	...	...	**3,999,013**	**3,999,013**	**1,192,709**	...	**5,191,722**
3	**Atlantic Canada Opportunities Agencies**									
	Department	...	...	...	...	352,172	352,172	85,393	...	437,565
	Enterprise Cape Breton Corporation	...	...	...	...	—	—	28,295	...	28,295
	Total Ministry	...	...	...	...	**352,172**	**352,172**	**113,688**	...	**465,860**
4	**Canada Customs and Revenue Agency**									
	Department	...	...	...	...	267,351	267,351	3,482,816	...	3,750,167
	Canada Post Corporation	...	...	...	...	—	—	222,210	...	222,210
	Total Ministry	...	...	...	...	**267,351**	**267,351**	**3,705,026**	...	**3,972,377**
5	**Canadian Heritage**									
	Department	...	...	...	...	869,645	869,645	249,541	...	1,119,186
	Canada Council for the Arts	...	...	...	...	—	—	153,420	...	153,420
	Canadian Broadcasting Corporation	...	...	...	...	—	—	1,066,311	...	1,066,311
	Canadian Museum of Civilization	...	...	...	...	—	—	102,194	...	102,194
	Canadian Museum of Nature	...	...	...	...	—	—	42,875	...	42,875
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	—	—	8,191	...	8,191
	National Archives of Canada	...	...	...	...	3,118	3,118	57,251	...	60,369
	National Arts Centre Corporation	...	...	...	...	—	—	31,032	...	31,032
	National Battlefields Commission	...	...	...	...	—	—	8,911	...	8,911
	National Capital Commission	...	...	...	...	—	—	114,377	...	114,377
	National Film Board	...	...	...	...	297	297	67,016	...	67,313
	National Gallery of Canada	...	...	...	...	—	—	44,982	...	44,982
	National Library	...	...	...	...	32	32	41,917	...	41,949

	National Museum of Science and Technology	...	...	...	...	...	...	36,280	...	36,280
	Public Service Commission	...	...	...	...	...	...	140,293	...	140,293
	Public Service Staff Relations Board	...	...	...	...	...	...	7,406	...	7,406
	Status of Women — Office of the Co-ordinator	...	...	...	...	11,109	11,109	12,728	...	23,837
	Telefilm Canada	...	...	...	...	...	...	127,861	...	127,861
	Total Ministry	...	...	...	...	**884,201**	**884,201**	**2,312,586**	...	**3,196,787**
6	**Citizenship and Immigration**									
	Department	...	...	...	...	368,971	368,971	658,483	...	1,027,454
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	122,843	...	122,843
	Total Ministry	...	...	...	...	**368,971**	**368,971**	**781,326**	...	**1,150,297**
7	**Environment**									
	Department	...	...	...	...	269,099	269,099	738,448	...	1,007,547
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	2,091,821	...	2,091,821
	Canadian Environmental Assessment Agency	...	...	...	...	749	749	15,983	...	16,732
	Office of Infrastructure of Canada	...	...	...	...	55,320	55,320	18,563	...	73,883
	Parks Canada Agency	...	...	...	...	6,746	6,746	505,207	...	511,953
	Total Ministry	...	...	...	...	**331,914**	**331,914**	**3,370,022**	...	**3,701,936**
8	**Finance**									
	Department	...	24,825,000	8,733,152	(2,700,055)	1,779,823	32,637,920	660,426	35,931,364	69,229,710
	Auditor General	...	...	...	...	379	379	71,383	...	71,762
	Canadian International Trade Tribunal	...	...	...	...	...	...	9,324	...	9,324
	Financial Consumer Agency of Canada	...	...	...	...	...	...	6,013	...	6,013
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	...	...	31,792	...	31,792
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	4,498	...	4,498
	Total Ministry	...	**24,825,000**	**8,733,152**	**(2,700,055)**	**1,780,202**	**32,638,299**	**783,436**	**35,931,364**	**69,353,099**
9	**Fisheries and Oceans**	...	...	...	...	**79,681**	**79,681**	**1,345,858**	...	**1,425,539**
10	**Foreign Affairs and International Trade**									
	Department	...	...	...	...	469,285	469,285	1,276,846	...	1,746,131
	Canadian Commercial Corporation	...	...	...	...	...	...	16,274	...	16,274
	Canadian International Development Agency	...	...	...	...	2,244,029	2,244,029	319,557	...	2,563,586
	Export Development Canada	...	...	...	...	...	...	167,487	...	167,487
	International Development Research Centre	...	...	...	...	...	...	110,278	...	110,278
	International Joint Commission	...	...	...	...	...	...	10,261	...	10,261
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	2,119	...	2,119
	Total Ministry	...	...	...	...	**2,713,314**	**2,713,314**	**1,902,822**	...	**4,616,136**
11	**Governor General**	...	...	...	...	**280**	**280**	**19,052**	...	**19,332**

TABLE 2

Ministerial Expenditures by Type—*Continued*
(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [2]	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
12	**Health**									
	Department	—	—	—	—	2,317,725	2,317,725	1,775,978	—	4,093,703
	Canadian Institutes of Health Research	—	—	—	—	646,851	646,851	39,366	—	686,217
	Hazardous Materials Information Review Commission	—	—	—	—	—	—	3,735	—	3,735
	Patented Medicine Prices Review Board	—	—	—	—	—	—	4,290	—	4,290
	Total Ministry	...	...	...	...	**2,964,576**	**2,964,576**	**1,823,369**	...	**4,787,945**
13	**Human Resources Development**									
	Department	26,902,416	—	—	—	1,809,271	28,711,687	864,776	—	29,576,463
	Canada Industrial Relations Board	—	—	—	—	—	—	12,934	—	12,934
	Canadian Artists and Producers Professional Relations Tribunal	—	—	—	—	—	—	1,468	—	1,468
	Canadian Centre for Occupational Health and Safety	—	—	—	—	—	—	4,019	—	4,019
	Total Ministry	**26,902,416**	...	...	...	**1,809,271**	**28,711,687**	**883,197**	...	**29,594,884**
14	**Indian Affairs and Northern Development**									
	Department	—	—	—	—	4,794,389	4,794,389	665,079	—	5,459,468
	Canadian Polar Commission	—	—	—	—	25	25	947	—	972
	Total Ministry	...	...	...	...	**4,794,414**	**4,794,414**	**666,026**	...	**5,460,440**
15	**Industry**									
	Department	—	—	—	—	1,415,587	1,415,587	505,865	—	1,921,452
	Canadian Space Agency	—	—	—	—	57,147	57,147	223,506	—	280,653
	Canadian Tourism Commission	—	—	—	—	—	—	100,300	—	100,300
	Competition Tribunal	—	—	—	—	—	—	1,882	—	1,882
	Copyright Board	—	—	—	—	—	—	2,440	—	2,440
	Economic Development Agency of Canada for the Regions of Quebec	—	—	—	—	338,786	338,786	46,537	—	385,323
	National Research Council of Canada	—	—	—	—	133,456	133,456	572,029	—	705,485
	Natural Sciences and Engineering Research Council	—	—	—	—	697,424	697,424	35,156	—	732,580
	Social Sciences and Humanities Research Council	—	—	—	—	436,377	436,377	20,735	—	457,112
	Standards Council of Canada	—	—	—	—	—	—	7,041	—	7,041
	Statistics Canada	—	—	—	—	561	561	427,505	—	428,066
	Total Ministry	...	...	...	...	**3,079,338**	**3,079,338**	**1,942,996**	...	**5,022,334**

16	**Justice**									
	Department	...	...	...	...	418,916	418,916	574,504	...	993,420
	Canadian Human Rights Commission	...	...	...	...	...	...	22,225	...	22,225
	Canadian Human Rights Tribunal	...	...	...	...	...	...	4,314	...	4,314
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	331,094	...	331,094
	Courts Administration Service	...	...	...	...	...	...	54,414	...	54,414
	Law Commission of Canada	...	...	...	...	...	...	3,613	...	3,613
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	16,560	...	16,560
	Supreme Court of Canada	...	...	...	...	...	...	27,499	...	27,499
	Total Ministry	**...**	**...**	**...**	**...**	**418,916**	**418,916**	**1,034,223**	**...**	**1,453,139**
17	**National Defence**									
	Department	...	...	...	...	290,219	290,219	12,895,396	...	13,185,615
	Canadian Forces Grievance Board	...	...	...	...	...	...	6,513	...	6,513
	Military Police Complaints Commission	...	...	...	...	...	...	3,566	...	3,566
	Total Ministry	**...**	**...**	**...**	**...**	**290,219**	**290,219**	**12,905,475**	**...**	**13,195,694**
18	**Natural Resources**									
	Department	...	...	...	...	626,155	626,155	589,615	...	1,215,770
	Atomic Energy of Canada Limited	...	...	...	...	...	...	178,772	...	178,772
	Canadian Nuclear Safety Commission	...	...	...	...	448	448	67,133	...	67,581
	Cape Breton Development Corporation	...	...	...	...	...	...	62,800	...	62,800
	National Energy Board	...	...	...	...	...	...	35,190	...	35,190
	Northern Pipeline Agency	...	...	...	...	...	...	204	...	204
	Total Ministry	**...**	**...**	**...**	**...**	**626,603**	**626,603**	**933,714**	**...**	**1,560,317**
19	**Parliament**									
	The Senate	...	...	...	...	818	818	71,373	...	72,191
	House of Commons	...	...	...	...	1,133	1,133	332,000	...	333,133
	Library of Parliament	...	...	...	...	...	...	28,162	...	28,162
	Total Ministry	**...**	**...**	**...**	**...**	**1,951**	**1,951**	**431,535**	**...**	**433,486**
20	**Privy Council**									
	Department	...	...	...	...	7,786	7,786	130,431	...	138,217
	Canadian Centre for Management Development	...	...	...	...	168	168	34,298	...	34,466
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	5,261	...	5,261
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	32,057	...	32,057
	Chief Electoral Officer	...	...	...	...	22,248	22,248	87,504	...	109,752
	Commissioner of Official Languages	...	...	...	...	...	...	18,212	...	18,212
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	4,888	...	4,888
	Office of Indian Residential Schools Resolution of Canada	...	...	...	...	4,614	4,614	72,752	...	77,366
	Security Intelligence Review Committee	...	...	...	...	...	...	2,076	...	2,076
	Total Ministry	**...**	**...**	**...**	**...**	**34,816**	**34,816**	**387,479**	**...**	**422,295**

TABLE 2

Ministerial Expenditures by Type—*Concluded*

(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [2]	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
21	**Public Works and Government Services**									
	Department	...	...	...	...	(558)	(558)	2,330,306	...	2,329,748
	Communication Canada	...	...	...	...	14,769	14,769	91,843	...	106,612
	Total Ministry	...	...	...	...	**14,211**	**14,211**	**2,422,149**	...	**2,436,360**
22	**Solicitor General**									
	Department	...	...	...	...	57,034	57,034	61,403	...	118,437
	Canadian Firearms Centre	...	...	...	...	15,692	15,692	85,890	...	101,582
	Canadian Security Intelligence Service	...	...	...	...	...	...	268,145	...	268,145
	Correctional Service	...	...	...	...	2,908	2,908	1,523,195	...	1,526,103
	National Parole Board	...	...	...	...	...	...	35,669	...	35,669
	Office of the Correctional Investigator	...	...	...	...	...	...	2,790	...	2,790
	Royal Canadian Mounted Police	...	...	...	...	56,338	56,338	1,838,015	...	1,894,353
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	774	...	774
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	4,903	...	4,903
	Total Ministry	...	...	...	...	**131,972**	**131,972**	**3,820,784**	...	**3,952,756**
23	**Transport**									
	Department	...	...	...	...	363,502	363,502	1,100,247	...	1,463,749
	Canadian Transportation Agency	...	...	...	...	...	...	27,367	...	27,367
	Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	1,362	...	1,362
	Total Ministry	...	...	...	...	**363,502**	**363,502**	**1,128,976**	...	**1,492,478**
24	**Treasury Board**	...	...	...	...	**17,125**	**17,125**	**1,644,696**	...	**1,661,821**
25	**Veterans Affairs**	...	...	...	...	**1,786,185**	**1,786,185**	**796,739**	...	**2,582,924**
26	**Western Economic Diversification**	...	...	...	...	**270,224**	**270,224**	**45,505**	...	**315,729**
	Total ministerial net expenditures	**26,902,416**	**24,825,000**	**8,733,152**	**(2,700,055)**	**27,380,422**	**85,140,935**	**46,393,388**	**35,931,364**	**167,465,687**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

[2] Includes the guaranteed income supplement and the spouse's allowance.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenses, the accrual and other adjustments, the expenses of the consolidated Crown corporations, and the elimination of internal expenses. The difference between total external expenses and net external expenses is revenues netted against expenses, tax credits and repayments, and revenues of consolidated Crown corporations.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	26,902,416	...	(46)	...	...	26,902,370	...	...	...	26,902,370
Other levels of government—										
Canada health and social transfer	24,825,000	...	(2,484,117)	...	...	22,340,883	...	...	...	22,340,883
Fiscal arrangements	8,733,152	...	676,085	...	...	9,409,237	...	...	...	9,409,237
Alternative payments for standing programs	(2,700,055)	...	...	...	...	(2,700,055)	...	...	...	(2,700,055)
Other	...	...	342,000	...	...	342,000	...	...	...	342,000
Total other levels of government	*30,858,097*	...	*(1,466,032)*	...	...	*29,392,065*	...	...	...	*29,392,065*
Employment insurance benefits	...	15,057,691	...	...	...	15,057,691	...	...	...	15,057,691
Canada child tax benefits	...	...	...	...	...	...	...	8,061,931	...	8,061,931
Other transfer payments [1]	27,380,422	155,209	(4,572,002)	...	...	22,963,629	...	...	...	22,963,629
Total transfer payments	***85,140,935***	***15,212,900***	***(6,038,080)***	...	...	***94,315,755***	...	***8,061,931***	...	***102,377,686***
Other program expenses—										
Crown Corporation expenses	...	...	...	4,902,971	...	4,902,971	...	...	1,662,716	6,565,687
Agriculture and Agri-Food	1,192,709	...	42,886	...	(13,554)	1,222,041	132,137	...	...	1,354,178
Canada Customs and Revenue Agency	3,705,026	...	1,774,493	(222,210)	(5,899)	5,251,410	68,814	...	...	5,320,224
Environment	3,370,022	6,939	7,919	(2,091,821)	(17,611)	1,275,448	42,648	...	...	1,318,096
Fisheries and Oceans	1,345,858	198	38,444	...	(26,786)	1,357,714	40,170	...	...	1,397,884
Foreign Affairs and International Trade	1,902,822	...	(277,535)	(103,500)	8,821	1,530,608	166,883	...	...	1,697,491
Health	1,823,369	8	(22,096)	...	(11,994)	1,789,287	48,430	...	...	1,837,717
Human Resources Development	883,197	1,490,316	287,061	...	(79,721)	2,580,853	324,132	...	...	2,904,985
Industry	1,942,996	...	91,184	(107,341)	(4,686)	1,922,153	195,430	...	...	2,117,583
Justice	1,034,223	...	(1,197)	...	(5,120)	1,027,906	234	...	...	1,028,140
National Defence	12,905,475	(95,456)	(295,071)	...	(65,946)	12,449,002	420,267	...	...	12,869,269
Public Works and Government Services	2,422,149	37,470	(223,180)	...	(80,399)	2,156,040	192,254	...	...	2,348,294
Solicitor General	3,820,784	...	(144,761)	...	(57,223)	3,618,800	1,032,582	...	...	4,651,382
Treasury Board	1,644,696	...	8,259	(84,469)	(8,319)	1,560,167	...	...	...	1,560,167
Other ministries [2]	8,400,062	(250,280)	(1,461,579)	(2,754,863)	851	3,934,191	412,203	...	...	4,346,394
Total other program expenses	***46,393,388***	***1,189,195***	***(175,173)***	***(461,233)***	***(367,586)***	***46,578,591***	***3,076,184***	...	***1,662,716***	***51,317,491***
Total program expenses	**131,534,323**	**16,402,095**	**(6,213,253)**	**(461,233)**	**(367,586)**	**140,894,346**	**3,076,184**	**8,061,931**	**1,662,716**	**153,695,177**
Public debt charges	**35,931,364**	**(1,108,456)**	**945,797**	...	...	**35,768,705**	...	...	...	**35,768,705**
TOTAL EXPENSES	**167,465,687**	**15,293,639**	**(5,267,456)**	**(461,233)**	**(367,586)**	**176,663,051**	**3,076,184**	**8,061,931**	**1,662,716**	**189,463,882**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	3,999,013	63,609	(142,563)	—	—	3,920,059	—	—	—	3,920,059
Atlantic Canada Opportunities Agency	352,172	—	(53,430)	—	—	298,742	—	—	—	298,742
Canada Customs and Revenue Agency	267,351	—	—	—	—	267,351	—	—	—	267,351
Canadian Heritage	884,201	—	1,051	—	—	885,252	—	—	—	885,252
Citizenship and Immigration	368,971	—	5,190	—	—	374,161	—	—	—	374,161
Environment	331,914	—	(113)	—	—	331,801	—	—	—	331,801
Finance	1,780,202	—	(1,499,915)	—	—	280,287	—	—	—	280,287
Fisheries and Oceans	79,681	—	—	—	—	79,681	—	—	—	79,681
Foreign Affairs and International Trade	2,713,314	—	(29,847)	—	—	2,683,467	—	—	—	2,683,467
Governor General	280	—	(280)	—	—	—	—	—	—	—
Health	2,964,576	—	(500,762)	—	—	2,463,814	—	—	—	2,463,814
Human Resources Development	1,809,271	91,600	131,175	—	—	2,032,046	—	—	—	2,032,046
Indian Affairs and Northern Development	4,794,414	—	—	—	—	4,794,414	—	—	—	4,794,414
Industry	3,079,338	—	(668,671)	—	—	2,410,667	—	—	—	2,410,667
Justice	418,916	—	(415)	—	—	418,501	—	—	—	418,501
National Defence	290,219	—	(11,453)	—	—	278,766	—	—	—	278,766
Natural Resources	626,603	—	(6,494)	—	—	620,109	—	—	—	620,109
Parliament	1,951	—	(171)	—	—	1,780	—	—	—	1,780
Privy Council	34,816	—	(16,538)	—	—	18,278	—	—	—	18,278
Public Works and Government Services	14,211	—	690	—	—	14,901	—	—	—	14,901
Solicitor General	131,972	—	(6,239)	—	—	125,733	—	—	—	125,733
Transport	363,502	—	(51,922)	—	—	311,580	—	—	—	311,580
Treasury Board	17,125	—	(539)	—	—	16,586	—	—	—	16,586
Veterans Affairs	1,786,185	—	(1,764,520)	—	—	21,665	—	—	—	21,665
Western Economic Diversification	270,224	—	(6,936)	—	—	263,288	—	—	—	263,288
Sub total	27,380,422	155,209	(4,622,702)	—	—	22,912,929	—	—	—	22,912,929
Provision for valuation and other items	—	—	50,700	—	—	50,700	—	—	—	50,700
Total other transfer payments	27,380,422	155,209	(4,572,002)	—	—	22,963,629	—	—	—	22,963,629

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	113,688	...	26,816	(28,295)	(1,509)	110,700	...	...	...	110,700
Canadian Heritage	2,312,586	...	(7,551)	(1,739,965)	(7,067)	558,003	47,157	...	...	605,160
Citizenship and Immigration	781,326	...	(65,023)	...	28,177	744,480	...	...	...	744,480
Finance	783,436	...	(506,344)	...	(1,911)	275,181	67,261	...	...	342,442
Governor General	19,052	...	278	...	45	19,375	...	...	...	19,375
Indian Affairs and Northern Development	666,026	(138)	30,988	(33,542)	(8,760)	654,574	...	...	...	654,574
Natural Resources	933,714	788	1,459	(241,572)	(5,870)	688,519	32,947	...	...	721,466
Parliament	431,535	...	1,354	...	(842)	432,047	1,206	...	...	433,253
Privy Council	387,479	...	(5,460)	...	(6,212)	375,807	...	...	...	375,807
Transport	1,128,976	8,133	135,391	(711,489)	(14,140)	546,871	263,632	...	...	810,503
Veterans Affairs	796,739	...	(6,590)	...	17,804	807,953	...	...	...	807,953
Western Economic Diversification	45,505	...	(773)	...	1,136	45,868	...	...	...	45,868
Sub total	8,400,062	8,783	(395,455)	(2,754,863)	851	5,259,378	412,203	...	...	5,671,581
Provision for valuation and other items	...	(259,063)	(1,066,124)	...	...	(1,325,187)	...	...	...	(1,325,187)
Total other program expenses	8,400,062	(250,280)	(1,461,579)	(2,754,863)	851	3,934,191	412,203	...	...	4,346,394

Note: If no amount is shown, either the expenditures were less than $500 or none were reported

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
2	**Agriculture and Agri-Food**																	
	Department	440,145	37,204	6,288	108,561	8,034	21,663	41,658	4,648	66,076	3,989,518		7,090	4,730,885	39,029		39,029	4,691,856
	Canadian Dairy Commission	4,637	445	89	682	348	14	44	...	219	...		(3,231)	3,218	...	...		3,218
	Canadian Food Inspection Agency	384,662	29,408	1,433	55,378	2,762	9,785	16,583	77	17,503	9,495		548	527,636	58,961	604	59,565	468,071
	Canadian Grain Commission	48,896	3,482	225	2,113	3,734	533	777	...	2,685			229	62,724	34,147		34,147	28,577
	Total Ministry	**878,340**	**70,539**	**8,058**	**166,734**	**14,878**	**31,995**	**59,062**	**4,725**	**86,483**	**3,999,013**	...	**4,636**	**5,324,463**	**132,137**	**604**	**132,741**	**5,191,722**
3	**Atlantic Canada Opportunities Agency**																	
	Department	52,867	7,307	2,285	17,294	1,498	1,692	955	...	1,997	352,172	...	(502)	437,565	...	...	...	437,565
	Enterprise Cape Breton Corporation										...	...	28,295	28,295		...	...	28,295
	Total Ministry	**52,867**	**7,307**	**2,285**	**17,294**	**1,498**	**1,692**	**955**	...	**1,997**	**352,172**	...	**27,793**	**465,860**	...	...	...	**465,860**
4	**Canada Customs and Revenue Agency**																	
	Department	3,003,438	174,313	6,297	168,694	10,866	84,598	49,492	10,142	111,273	267,351		10,450	3,896,914	68,814	77,933	146,747	3,750,167
	Canada Post Corporation												222,210	222,210		...	...	222,210
	Total Ministry	**3,003,438**	**174,313**	**6,297**	**168,694**	**10,866**	**84,598**	**49,492**	**10,142**	**111,273**	**267,351**	...	**232,660**	**4,119,124**	**68,814**	**77,933**	**146,747**	**3,972,377**

5	**Canadian Heritage**																	
	Department	159,829	18,622	10,041	44,198	3,085	1,971	6,123	...	8,670	869,645	...	635	1,122,819	3,440	193	3,633	1,119,186
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	153,420	153,420	...	...	...	153,420
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,066,311	1,066,311	...	...	...	1,066,311
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	102,194	102,194	...	...	...	102,194
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	42,875	42,875	...	...	...	42,875
	Canadian Radio-television and Telecommunications Commission	33,929	1,369	1,282	3,525	257	523	402	...	807	...	...	1,190	43,284	35,093	...	35,093	8,191
	National Archives of Canada	41,987	1,593	367	7,955	304	880	1,737	...	2,875	3,118	...	(124)	60,692	323	...	323	60,369
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	31,032	31,032	...	...	...	31,032
	National Battlefields Commission	2,927	85	160	799	20	386	626	194	79	...	...	3,635	8,911	...	...	...	8,911
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	114,377	114,377	...	...	...	114,377
	National Film Board	37,702	4,285	1,589	16,479	9,252	928	1,616	...	2,627	297	...	1,882	76,657	8,077	1,267	9,344	67,313
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	44,982	44,982	...	...	...	44,982
	National Library	31,300	1,404	115	4,099	199	1,178	1,944	...	2,093	32	...	(415)	41,949	...	...	...	41,949
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	36,280	36,280	...	...	...	36,280
	Public Service Commission	117,839	5,939	982	19,873	1,429	1,610	1,431	...	2,877	...	...	2,418	154,398	224	13,881	14,105	140,293
	Public Service Staff Relations Board	5,109	494	44	992	182	106	187	...	292	...	...	...	7,406	...	...	...	7,406
	Status of Women – Office of the Co-ordinator	9,191	697	366	1,893	67	173	110	...	115	11,109	...	116	23,837	...	...	...	23,837
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	127,861	127,861	...	...	...	127,861
	Total Ministry	**439,813**	**34,488**	**14,946**	**99,813**	**14,795**	**7,755**	**14,176**	**194**	**20,435**	**884,201**	**...**	**1,728,669**	**3,259,285**	**47,157**	**15,341**	**62,498**	**3,196,787**
6	**Citizenship and Immigration**																	
	Department	375,389	39,131	5,837	171,055	4,144	8,842	10,231	1,834	26,939	368,971	...	15,081	1,027,454	...	...	...	1,027,454
	Immigration and Refugee Board of Canada	91,100	3,983	260	18,444	918	1,857	1,235	...	5,093	...	...	(47)	122,843	...	...	...	122,843
	Total Ministry	**466,489**	**43,114**	**6,097**	**189,499**	**5,062**	**10,699**	**11,466**	**1,834**	**32,032**	**368,971**	**...**	**15,034**	**1,150,297**	**...**	**...**	**...**	**1,150,297**
7	**Environment**																	
	Department	481,017	56,283	7,026	112,221	22,797	11,614	24,336	5,176	46,573	269,099	...	47,507	1,083,649	42,533	33,569	76,102	1,007,547
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,091,821	2,091,821	...	...	...	2,091,821
	Canadian Environmental Assessment Agency	10,433	1,178	411	3,225	265	4	231	...	327	749	...	175	16,998	115	151	266	16,732
	Office of Infrastructure of Canada	7,478	747	433	8,539	141	89	185	116	834	55,320	...	1	73,883	...	...	...	73,883
	Parks Canada Agency	264,062	24,252	8,805	69,541	24,477	26,546	30,245	16,024	21,219	6,746	...	20,036	511,953	...	...	...	511,953
	Total Ministry	**762,990**	**82,460**	**16,675**	**193,526**	**47,680**	**38,253**	**54,997**	**21,316**	**68,953**	**331,914**	**...**	**2,159,540**	**3,778,304**	**42,648**	**33,720**	**76,368**	**3,701,936**

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
8	**Finance**																	
	Department	73,044	7,810	1,468	13,776	822	1,150	49,177		6,542	32,617,920	35,931,364	518,674	69,241,752	31	12,011	12,042	69,229,710
	Auditor General	53,521	4,563	392	7,589	346	1,251	429		1,097	179		193	71,762				71,762
	Canadian International Trade Tribunal	7,643	303	73	637	35	160	177		299			11	9,324				9,324
	Financial Consumer Agency of Canada	3,178	177	230	1,636	311	41	38	7	66			135	6,013				6,013
	Financial Transactions and Reports Analysis Centre	17,254	2,018	546	4,789	2,628	1,744	444		2,080			509	31,792				31,792
	Office of the Superintendent of Financial Institutions	54,248	4,208	1,031	7,799	4,326	697	886	344	2,278			199	76,016	67,230	4,288	71,518	4,498
	Total Ministry	**210,890**	**19,079**	**3,440**	**36,218**	**8,673**	**5,043**	**51,151**	**351**	**12,362**	**32,638,299**	**35,931,364**	**519,789**	**69,436,659**	**67,261**	**16,299**	**83,560**	**69,353,099**
9	**Fisheries and Oceans**	**773,496**	**66,040**	**5,736**	**167,630**	**26,920**	**138,346**	**72,344**	**43,258**	**79,963**	**79,681**	**...**	**13,090**	**1,466,504**	**40,170**	**795**	**40,965**	**1,425,539**
10	**Foreign Affairs and International Trade**																	
	Department	715,875	144,569	12,080	189,941	141,839	49,708	52,160	36,373	94,045	469,285		14,765	1,920,640	166,883	7,626	174,509	1,746,131
	Canadian Commercial Corporation												16,274	16,274				16,274
	Canadian International Development Agency	135,769	13,999	595	48,280	3,911	6,583	1,173		3,566	2,244,029		105,681	2,563,586				2,563,586
	Export Development Canada												167,487	167,487				167,487
	International Development Research Centre												110,278	110,278				110,278
	International Joint Commission	3,855	836	145	4,729	357	21	106		212				10,261				10,261
	NAFTA Secretariat, Canadian Section	917	145	8	866	73	12	33		57			8	2,119				2,119
	Total Ministry	**856,416**	**159,549**	**12,828**	**243,816**	**146,180**	**56,324**	**53,472**	**36,373**	**97,880**	**2,713,314**	**...**	**414,493**	**4,790,645**	**166,883**	**7,626**	**174,509**	**4,616,136**
11	**Governor General**	**12,413**	**1,493**	**629**	**2,067**	**228**	**63**	**1,314**	**...**	**861**	**280**	**...**	**(16)**	**19,332**	**—**	**—**	**—**	**19,332**

12	**Health**																	
	Department	741,163	166,790	31,775	398,365	19,808	39,543	351,139	2,841	72,530	2,317,725	...	5,514	4,147,193	48,430	5,060	53,490	4,093,703
	Canadian Institutes of Health Research	21,632	5,177	1,495	7,925	342	34	602	...	2,663	646,851	...	(504)	686,217	...	...	...	686,217
	Hazardous Materials Information Review Commission	2,664	101	46	632	15	9	41	...	96	...	...	131	3,735	...	...	...	3,735
	Patented Medicine Prices Review Board	3,188	163	61	423	12	49	154	...	156	...	...	84	4,290	...	...	...	4,290
	Total Ministry	**768,647**	**172,231**	**33,377**	**407,345**	**20,177**	**39,635**	**351,936**	**2,841**	**75,445**	**2,964,576**	...	**5,225**	**4,841,435**	**48,430**	**5,060**	**53,490**	**4,787,945**
13	**Human Resources Development**																	
	Department	1,595,722	120,794	29,504	402,530	201,581	23,464	11,975	...	50,932	28,711,687	...	106,983	31,254,972	320,951	1,357,558	1,678,509	29,576,463
	Canada Industrial Relations Board	9,338	1,208	34	1,573	287	135	165	...	188	...	...	6	12,934	...	...	...	12,934
	Canadian Artists and Producers Professional Relations Tribunal	939	75	47	127	18	8	29	...	25	...	...	...	1,468	...	...	...	1,468
	Canadian Centre for Occupational Health and Safety	5,803	183	262	991	20	147	191	...	209	...	...	1	7,807	3,182	606	3,788	4,019
	Total Ministry	**1,611,802**	**122,260**	**29,847**	**405,221**	**201,906**	**23,754**	**12,360**	...	**51,354**	**28,711,687**	...	**106,990**	**31,277,181**	**324,133**	**1,358,164**	**1,682,297**	**29,594,884**
14	**Indian Affairs and Northern Development**																	
	Department	293,415	44,478	6,522	145,675	10,335	9,046	15,812	6,486	20,411	4,794,389	...	112,899	5,459,468	...	...	...	5,459,468
	Canadian Polar Commission	414	132	52	150	101	4	10	...	71	25	...	13	972	...	...	...	972
	Total Ministry	**293,829**	**44,610**	**6,574**	**145,825**	**10,436**	**9,050**	**15,822**	**6,486**	**20,482**	**4,794,414**	...	**112,912**	**5,460,440**	...	...	...	**5,460,440**
15	**Industry**																	
	Department	468,901	45,210	8,179	99,966	10,068	10,073	10,261	1,615	19,840	1,415,587	...	(1,817)	2,087,883	159,740	6,691	166,431	1,921,452
	Canadian Space Agency	54,654	7,148	992	126,458	690	3,365	3,123	...	24,764	57,147	...	2,312	280,653	...	...	...	280,653
	Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	100,300	100,300	...	...	...	100,300
	Competition Tribunal	988	95	11	645	5	2	41	...	(4)	...	...	99	1,882	...	...	...	1,882
	Copyright Board	1,467	137	80	489	46	124	39	...	62	...	...	(4)	2,440	...	...	...	2,440
	Economic Development Agency of Canada for the Regions of Quebec	33,275	2,718	1,733	6,073	946	113	132	90	1,248	338,786	...	9	385,323	...	...	...	385,323
	National Research Council of Canada	339,864	24,229	5,222	31,340	4,225	13,043	42,748	37,948	68,507	133,456	...	(15,297)	705,485	...	...	...	705,485
	Natural Sciences and Engineering Research Council	21,776	3,475	1,430	5,397	342	572	569	...	1,730	697,424	...	(355)	732,580	...	...	...	732,580
	Social Sciences and Humanities Research Council	12,999	1,291	875	3,806	257	303	124	...	1,065	436,377	...	15	457,112	...	...	...	457,112
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	7,041	7,041	...	...	...	7,041
	Statistics Canada	446,124	20,677	2,234	31,144	2,962	10,892	12,862	...	4,200	561	...	75	531,731	35,690	67,975	103,665	428,066
	Total Ministry	**1,380,048**	**104,980**	**20,776**	**325,718**	**19,541**	**38,487**	**70,099**	**39,653**	**121,412**	**3,079,338**	...	**92,378**	**5,292,430**	**195,430**	**74,666**	**270,096**	**5,022,334**

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
16	**Justice**																	
	Department	442,477	21,638	6,427	72,007	6,379	1,096	6,082	333	9,688	418,916		6,758	993,420				993,420
	Canadian Human Rights Commission	17,444	1,084	331	2,575	196	189	244	20	239			1	22,225				22,225
	Canadian Human Rights Tribunal	2,166	419	30	1,034	130	199	50		107				4,314				4,314
	Commissioner for Federal Judicial Affairs	298,115	22,932	132	4,244	77	77	179		353			5,213	331,328	234		234	331,094
	Courts Administration Service	37,602	3,843	415	8,510	603	1,314	1,865		1,126			134	54,414				54,414
	Law Commission of Canada	1,403	235	452	1,074	86	24	21	305	19				3,613				3,613
	Offices of the Information and Privacy Commissioners of Canada	12,910	600	289	1,660	130	340	164		497			(30)	16,560				16,560
	Supreme Court of Canada	16,713	1,263	347	5,531	147	509	1,373		1,470			146	27,499				27,499
	Total Ministry	**828,840**	**51,016**	**8,313**	**97,235**	**8,342**	**4,347**	**9,958**	**677**	**13,503**	**418,916**	....	**12,226**	**1,453,373**	**234**	....	**234**	**1,453,139**
17	**National Defence**																	
	Department	6,482,501	656,546	25,722	1,802,559	228,726	956,956	794,968	256,485	1,915,239	290,219		208,149	13,619,070	420,267	13,188	433,455	13,185,615
	Canadian Forces Grievance Board	4,008	200	26	1,402	715	17	34		108			3	6,513				6,513
	Military Police Complaints Commission	3,186	144	124	797	216	3	48		47			1	3,566				3,566
	Total Ministry	**6,489,695**	**656,890**	**25,872**	**1,804,758**	**229,657**	**956,976**	**795,050**	**256,485**	**1,915,394**	**290,219**	....	**208,153**	**13,629,149**	**420,267**	**13,188**	**433,455**	**13,195,694**
18	**Natural Resources**																	
	Department	371,419	33,703	15,063	119,664	11,184	9,780	20,347	4,820	26,199	626,135		12,843	1,253,159	32,947	4,442	37,389	1,215,770
	Atomic Energy of Canada Limited												178,772	178,772				178,772
	Canadian Nuclear Safety Commission	47,074	5,189	563	9,157	500	979	740		3,071	448			67,581				67,581
	Cape Breton Development Corporation												62,800	62,800				62,800
	National Energy Board	26,661	2,187	200	3,482	647	470	331		862			64	35,190				35,190

	Northern Pipeline Agency	100	19	2	62	10				11				204				204
	Total Ministry	**445,260**	**43,098**	**15,910**	**132,365**	**12,201**	**11,189**	**21,638**	**4,820**	**30,143**	**626,603**	...	**254,479**	**1,597,706**	**32,947**	**4,442**	**37,389**	**1,560,317**
19	**Parliament**																	
	The Senate	48,784	10,443	127	5,783	286	949	1,238		3,753	818		10	72,191				72,191
	House of Commons	242,430	40,137	5,760	15,274	8,234	3,648	6,925		10,187	1,133		218	334,146	1,002	11	1,013	333,133
	Library of Parliament	22,635	460	206	1,961	263	526	1,728		783			1	28,365	203		203	28,162
	Total Ministry	**313,849**	**51,040**	**6,093**	**23,018**	**8,785**	**5,123**	**9,891**	...	**14,723**	**1,951**	...	**229**	**434,702**	**1,205**	**11**	**1,216**	**433,486**
20	**Privy Council**																	
	Department	88,368	7,736	3,617	15,759	1,623	3,071	1,967		8,023	7,786		266	138,217				138,217
	Canadian Centre for Management Development	17,164	1,519	1,144	10,330	445	722	868		2,100	168		6	34,466				34,466
	Canadian Intergovernmental Conference Secretariat	2,484	994	67	688	497	80	19		292			155	5,261				5,261
	Canadian Transportation Accident Investigation and Safety Board	23,358	1,980	304	3,473	75	649	400		1,808			4	32,057				32,057
	Chief Electoral Officer	34,184	5,714	9,697	23,592	5,232	2,098	921	1,088	4,968	22,248		10	109,752				109,752
	Commissioner of Official Languages	12,066	945	681	3,502	110	33	295		555			5	18,212				18,212
	National Round Table on the Environment and the Economy	2,461	465	556	1,047	159	27	46		126			1	4,888				4,888
	Office of Indian Residential Schools Resolution of Canada	25,177	2,498	1,540	22,956	773	571	297		1,625	4,614		17,315	77,366				77,366
	Security Intelligence Review Committee	1,345	204	73	307	16	51	28		52				2,076				2,076
	Total Ministry	**206,607**	**22,061**	**17,679**	**81,654**	**8,925**	**7,302**	**4,861**	**1,088**	**19,540**	**34,816**	...	**17,762**	**422,295**	...	...	...	**422,295**
21	**Public Works and Government Services**																	
	Department	1,011,516	237,127	8,285	839,434	722,248	759,264	184,845	219,142	104,591	(558)		344,052	4,429,946	188,333	1,911,865	2,100,198	2,329,748
	Communication Canada	39,836	8,102	23,358	24,615	1,367	1,285	3,231		2,026	14,769		141	118,730	3,921	8,197	12,118	106,612
	Total Ministry	**1,051,352**	**245,229**	**31,643**	**864,049**	**723,615**	**760,549**	**188,076**	**219,142**	**106,617**	**14,211**	...	**344,193**	**4,548,676**	**192,254**	**1,920,062**	**2,112,316**	**2,436,360**
22	**Solicitor General**																	
	Department	28,409	2,350	624	26,998	314	295	643		1,753	57,034		17	118,437				118,437
	Canadian Firearms Centre	24,804	5,360	466	50,984	1,165	2,047	332	11	606	15,692		115	101,582				101,582
	Canadian Security Intelligence Service	149,417											118,728	268,145				268,145
	Correctional Service	1,008,793	33,920	965	212,845	7,432	21,946	120,475	74,189	44,190	2,908		75,431	1,603,094	26,375	50,616	76,991	1,526,103
	National Parole Board	28,384	2,122	145	3,429	131	94	285		1,070			9	35,669				35,669
	Office of the Correctional Investigator	2,249	258	21	187	11	2	24		39			11	2,790				2,790

TABLE 3

Ministerial Expenditures by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[1] (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works[2] (8)	Acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures: External revenues	Internal revenues	Total	Total ministerial net expenditures
	Royal Canadian Mounted Police	1,936,401	158,096	1,981	222,732	69,186	79,111	89,831	55,463	187,221	56,338	...	66,097	2,922,457	1,006,207	21,897	1,028,104	1,894,353
	Royal Canadian Mounted Police External Review Committee	599	17	33	104	8	...	10		3	...	...		774		...		774
	Royal Canadian Mounted Police Public Complaints Commission	3,577	140	110	833	40	19	79		105		...	...	4,903	...	...	...	4,903
	Total Ministry	**3,182,633**	**202,263**	**4,345**	**518,112**	**78,287**	**103,514**	**211,679**	**129,663**	**234,987**	**131,972**	**...**	**260,396**	**5,057,851**	**1,032,582**	**72,513**	**1,105,095**	**3,952,756**
23	**Transport**																	
	Department	397,357	38,738	5,368	138,598	4,873	24,043	15,901	8,369	35,285	363,502		727,665	1,759,699	263,632	32,318	295,950	1,463,749
	Canadian Transportation Agency	22,770	1,234	377	1,604	107	213	313	...	746	...		1	27,367			...	27,367
	Transportation Appeal Tribunal of Canada	677	168	5	358	15	30	56	...	31	...	...	2	1,362		...	...	1,362
	Total Ministry	**420,804**	**40,140**	**5,750**	**140,560**	**4,995**	**24,286**	**16,270**	**8,369**	**36,082**	**363,502**	**...**	**727,670**	**1,788,428**	**263,632**	**32,318**	**295,950**	**1,492,478**
24	**Treasury Board**	**1,644,789**	**6,629**	**2,625**	**49,727**	**1,189**	**1,847**	**2,053**	**...**	**5,967**	**17,125**	**...**	**80,459**	**1,812,410**	**...**	**150,589**	**150,589**	**1,661,821**
25	**Veterans Affairs**	**234,890**	**30,850**	**1,769**	**289,329**	**8,831**	**10,160**	**204,335**	**6,385**	**5,267**	**1,786,185**	**...**	**4,923**	**2,582,924**	**...**	**...**	**...**	**2,582,924**
26	**Western Economic Diversification**	**30,211**	**3,588**	**1,346**	**7,587**	**718**	**364**	**830**	**...**	**830**	**270,224**	**...**	**31**	**315,729**	**...**	**...**	**...**	**315,729**
	Total ministerial net expenditures	**26,360,408**	**2,455,267**	**288,910**	**6,577,794**	**1,614,385**	**2,371,351**	**2,283,287**	**793,802**	**3,163,985**	**85,140,935**	**35,931,364**	**7,343,714**	**174,325,202**	**3,076,184**	**3,783,331**	**6,859,515**	**167,465,687**

Notes: If no amount is shown, either the expenditures were less than $500 or none were reported.

(1) Additional details are provided in Section 4 of Volume III.

(2) Additional details are provided in Section 5 of Volume III.

(3) Additional details are provided in Section 6 of Volume III.

(4) Additional details are provided in Section 7 of Volume III.

(5) Additional details are provided in Section 8 of Volume III.

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENSES	Less: Internal expenses	Less: Internal revenues netted against expenses	TOTAL EXTERNAL EXPENSES
Transfer payments	85,140,935	15,212,900	(6,038,080)	...	8,061,931	102,377,686	...	...	102,377,686
Crown corporations	...	...	...	6,083,654	...	6,083,654	...	...	6,083,654
Personnel	26,360,408	(354,519)	(1,148,786)	...	...	24,857,103	...	...	24,857,103
Transportation and communications	2,455,267	...	(15,170)	...	...	2,440,097	15,288	172,447	2,252,362
Information	288,910	...	(3,501)	...	...	285,409	1,547	17,449	266,413
Professional and special services	6,577,794	...	(260,903)	...	...	6,316,891	119,626	1,349,393	4,847,872
Rentals	1,614,385	...	(36,311)	...	...	1,578,074	37,443	422,363	1,118,268
Repair and maintenance	2,371,351	...	(512,314)	...	...	1,859,037	25,334	285,768	1,547,935
Utilities, materials and supplies	2,283,287	...	(90,146)	...	...	2,193,141	5,818	65,625	2,121,698
Acquisition of land, buildings and works	793,802	...	(793,802)	...	...	...	...	...	...
Acquisition of machinery and equipment	3,163,985	...	(3,163,985)	...	...	...	...	...	...
Public debt charges	35,931,364	(1,108,456)	945,797	...	...	35,768,705	...	...	35,768,705
Other subsidies and payments	7,343,714	113,668	2,573,458	(5,364,204)	...	4,666,636	16,511	186,259	4,463,866
Amortization expenses	...	...	3,219,646	281,637	...	3,501,283	...	...	3,501,283
Loss on disposal of assets	...	...	56,641	200,396	...	257,037	...	...	257,037
Total gross	174,325,202	13,863,593	(5,267,456)	1,201,483	8,061,931	192,184,753	221,567	2,499,304	189,463,882
Other items:									
Employment Insurance Account	...	1,430,046	...	...	...	1,430,046	146,019	1,284,027	...
Less:									
Revenues netted against expenses—									
External revenues	3,076,184	...	...	...	...	3,076,184	...	...	3,076,184
Internal revenues	3,783,331	...	...	...	...	3,783,331	...	3,783,331	...
Revenues of Consolidated Crown corporations	...	...	...	1,662,716	...	1,662,716	...	...	1,662,716
Tax credits and repayments	...	...	...	...	8,061,931	8,061,931	...	...	8,061,931
	(6,859,515)	1,430,046	...	(1,662,716)	(8,061,931)	(15,154,116)	146,019	(2,499,304)	(12,800,831)
Total net	**167,465,687**	**15,293,639**	**(5,267,456)**	**(461,233)**	**...**	**177,030,637**	**367,586**	**...**	**176,663,051**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry.

The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

			Other revenues						
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Miscellaneous [3]	Total other revenues	Total ministerial revenues
2	**Agriculture and Agri-Food**								
	Department	...	588	148,706	47,887	2,371	3,983	203,535	203,535
	Canadian Food Inspection Agency	...	...	...	53,821	426	633	54,880	54,880
	Canadian Grain Commission	...	...	...	34,058	56	...	34,114	34,114
	Total Ministry	**...**	**588**	**148,706**	**135,766**	**2,853**	**4,616**	**292,529**	**292,529**
3	**Atlantic Canada Opportunities Agency**	**...**	**75**	**5,880**	**5,182**	**5**	**60,540**	**71,682**	**71,682**
4	**Canada Customs and Revenue Agency**	**157,019,070**	**17,900**	**3,350**	**212,690**	**482**	**1,965,663**	**2,200,085**	**159,219,155**
5	**Canadian Heritage**								
	Department	...	...	8,467	3,604	20	59,374	71,465	71,465
	Canadian Radio-television and Telecommunications Commission	...	...	28	150,260	4	57	150,349	150,349
	National Archives of Canada	...	...	119	371	152	10	652	652
	National Battlefields Commission	...	...	...	...	...	1,418	1,418	1,418
	National Film Board	...	...	...	8,586	...	...	8,586	8,586
	National Library	...	...	131	...	68	51	250	250
	Public Service Commission	...	...	322	14,301	6	310	14,939	14,939
	Public Service Staff Relations Board	...	...	2	...	...	...	2	2
	Status of Women—Office of the Co-ordinator	...	...	11	...	...	...	11	11
	Total Ministry	**...**	**...**	**9,080**	**177,122**	**250**	**61,220**	**247,672**	**247,672**

6	**Citizenship and Immigration**								
	Department	...	899	4,010	475,036	22	2,542	482,509	482,509
	Immigration and Refugee Board of Canada	...	...	98	...	7	...	105	105
	Total Ministry	**...**	**899**	**4,108**	**475,036**	**29**	**2,542**	**482,614**	**482,614**
7	**Environment**								
	Department	...	...	1,119	83,046	337	587	85,089	85,089
	Canada Mortgage and Housing Corporation	...	481,586	...	...	...	31,440	513,026	513,026
	Canadian Environmental Assessment Agency	...	...	1	266	...	...	267	267
	Office of Infrastructure of Canada	...	...	90	...	...	...	90	90
	Parks Canada Agency	...	...	...	...	...	84,342	84,342	84,342
	Total Ministry	**...**	**481,586**	**1,210**	**83,312**	**337**	**116,369**	**682,814**	**682,814**
8	**Finance**								
	Department	...	4,661,579	1,020	12,073	1	251,987	4,926,660	4,926,660
	Auditor General	...	...	100	...	3	728	831	831
	Canadian International Trade Tribunal	...	...	1	...	2	1	4	4
	Financial Consumer Agency of Canada	...	...	...	6,231	...	...	6,231	6,231
	Financial Transactions and Reports Analysis Centre of Canada	...	...	20	...	8	...	28	28
	Office of the Superintendent of Financial Institutions	...	...	...	76,603	...	(2)	76,601	76,601
	Total Ministry	**...**	**4,661,579**	**1,141**	**94,907**	**14**	**252,714**	**5,010,355**	**5,010,355**
9	**Fisheries and Oceans**	**...**	**107**	**3,172**	**95,308**	**750**	**2,341**	**101,678**	**101,678**
10	**Foreign Affairs and International Trade**								
	Department	...	500	11,420	228,042	2,505	55,216	297,683	297,683
	Canadian International Development Agency	...	2,570	31,494	(33)	...	106,468	140,499	140,499
	Export Development Corporation	...	108,953	...	...	...	...	108,953	108,953
	International Joint Commission	...	...	28	...	...	543	571	571
	NAFTA Secretariat, Canadian Section	...	...	1	...	...	112	113	113
	Total Ministry	**...**	**112,023**	**42,943**	**228,009**	**2,505**	**162,339**	**547,819**	**547,819**
11	**Governor General**	**...**	**...**	**...**	**...**	**1**	**131**	**132**	**132**
12	**Health**								
	Department	...	...	48,174	65,875	220	50	114,319	114,319
	Canadian Institutes of Health Research	...	...	3,039	...	...	2	3,041	3,041
	Hazardous Materials Information Review Commission	...	...	...	481	...	...	481	481
	Patented Medicine Prices Review Board	...	...	11	7,835	...	...	7,846	7,846
	Total Ministry	**...**	**...**	**51,224**	**74,191**	**220**	**52**	**125,687**	**125,687**

TABLE 4

Ministerial Revenues—*Continued*

(in thousands of dollars)

			Other revenues						
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Miscellaneous [3]	Total other revenues	Total ministerial revenues
13	**Human Resources Development**								
	Department	...	230,330	17,262	3	259	168,295	416,149	416,149
	Canada Industrial Relations Board	...	...	(6)	1	...	...	(5)	(5)
	Canadian Centre for Occupational Health and Safety	...	...	...	3,836	...	...	3,836	3,836
	Total Ministry	**...**	**230,330**	**17,256**	**3,840**	**259**	**168,295**	**419,980**	**419,980**
14	**Indian Affairs and Northern Development**	**...**	**109,526**	**17,666**	**74,913**	**104**	**10,417**	**212,626**	**212,626**
15	**Industry**								
	Department	...	13,612	7,202	289,906	265	100,420	411,405	411,405
	Canadian Space Agency	...	...	250	3,984	18	26	4,278	4,278
	Competition Tribunal	...	...	...	...	2	...	2	2
	Copyright Board	...	...	4	...	...	...	4	4
	Economic Development Agency of Canada for the Regions of Quebec	...	...	1,960	19,481	10	31,299	52,750	52,750
	National Research Council of Canada	...	...	2,112	89,490	160	1,400	93,162	93,162
	Natural Sciences and Engineering Research Council	...	...	1,024	...	...	3	1,027	1,027
	Social Sciences and Humanities Research Council	...	...	710	...	2	3	715	715
	Statistics Canada	...	...	29	103,665	8	902	104,604	104,604
	Total Ministry	**...**	**13,612**	**13,291**	**506,526**	**465**	**134,053**	**667,947**	**667,947**
16	**Justice**								
	Department	...	...	1,689	6,261	20	133,522	141,492	141,492
	Canadian Human Rights Commission	...	...	33	...	...	1	34	34
	Canadian Human Rights Tribunal	...	...	7	...	...	...	7	7
	Commissioner for Federal Judicial Affairs	...	...	...	234	...	9,989	10,223	10,223
	Courts Administration Service	...	...	113	1,408	69	4,361	5,951	5,951
	Law Commission of Canada	...	...	22	...	...	...	22	22
	Offices of the Information and Privacy Commissioners of Canada	...	...	151	...	14	...	165	165
	Supreme Court of Canada	...	...	78	134	23	69	304	304
	Total Ministry	**...**	**...**	**2,093**	**8,037**	**126**	**147,942**	**158,198**	**158,198**

17	**National Defence**								
	Department	...	609	178,375	417,672	22,728	16,538	635,922	635,922
	Canadian Forces Grievance Board	...	...	103	...	...	...	103	103
	Military Police Complaints Commission	...	...	1	...	...	...	1	1
	Total Ministry	**...**	**609**	**178,479**	**417,672**	**22,728**	**16,538**	**636,026**	**636,026**
18	**Natural Resources**								
	Department	...	153	4,197	161,677	210	8	166,245	166,245
	Canadian Nuclear Safety Commission	...	...	129	42,133	2	6,461	48,725	48,725
	National Energy Board	...	...	280	39,552	7	...	39,839	39,839
	Northern Pipeline Agency	...	...	...	654	...	...	654	654
	Total Ministry	**...**	**153**	**4,606**	**244,016**	**219**	**6,469**	**255,463**	**255,463**
19	**Parliament**								
	The Senate	...	...	296	...	...	38	334	334
	House of Commons	...	...	670	95	45	873	1,683	1,683
	Library of Parliament	...	...	...	802	...	...	802	802
	Total Ministry	**...**	**...**	**966**	**897**	**45**	**911**	**2,819**	**2,819**
20	**Privy Council**								
	Department	...	...	472	...	36	24	532	532
	Canadian Centre for Management Development	...	...	48	12,715	14	5	12,782	12,782
	Canadian Intergovernmental Conference Secretariat	...	...	1	...	...	1,110	1,111	1,111
	Canadian Transportation Accident Investigation and Safety Board	...	...	37	2	101	4	144	144
	Chief Electoral Officer	...	...	42	...	4	12	58	58
	Commissioner of Official Languages	...	...	8	...	2	...	10	10
	National Round Table on the Environment and the Economy	...	...	...	8	...	...	8	8
	Office of Indian Residential Schools Resolution of Canada	...	...	973	...	...	...	973	973
	Security Intelligence Review Committee	...	...	83	...	...	...	83	83
	Total Ministry	**...**	**...**	**1,664**	**12,725**	**157**	**1,155**	**15,701**	**15,701**
21	**Public Works and Government Services**								
	Department	...	...	11,569	2,038,471	202	47,714	2,097,956	2,097,956
	Communication Canada	...	...	1,561	11,836	7	...	13,404	13,404
	Total Ministry	**...**	**...**	**13,130**	**2,050,307**	**209**	**47,714**	**2,111,360**	**2,111,360**

TABLE 4

Ministerial Revenues—*Concluded*

(in thousands of dollars)

Section	Department or agency	Tax revenues	Other revenues: Return on investments[1]	Other revenues: Refunds of previous years' expenditures	Other revenues: Sales of goods and services[2]	Other revenues: Proceeds from the disposal of surplus Crown assets	Other revenues: Miscellaneous[3]	Other revenues: Total other revenues	Total ministerial revenues
22	**Solicitor General**								
	Department	...	...	7,167	...	...	31	7,198	7,198
	Canadian Firearms Centre	...	...	16,360	54	...	3	16,417	16,417
	Canadian Security Intelligence Service	...	...	537	2,975	712	33	4,257	4,257
	Correctional Service	...	...	2,631	84,334	736	667	88,368	88,368
	National Parole Board	...	...	26	728	9	1	764	764
	Royal Canadian Mounted Police	...	24	5,387	1,063,294	5,197	...	1,073,902	1,073,902
	Total Ministry	...	**24**	**32,108**	**1,151,385**	**6,654**	**735**	**1,190,906**	**1,190,906**
23	**Transport**								
	Department	...	15,774	3,727	324,512	2,760	23,015	369,788	369,788
	Canadian Transportation Agency	...	...	60	13	...	13	86	86
	Total Ministry	...	**15,774**	**3,787**	**324,525**	**2,760**	**23,028**	**369,874**	**369,874**
24	**Treasury Board**	...	...	**1,013**	**2,249**	**7**	**17,255**	**20,524**	**20,524**
25	**Veterans Affairs**	...	**5**	**8,575**	**23,176**	**58**	**3,040**	**34,854**	**34,854**
26	**Western Economic Diversification**	...	...	**2,828**	**14,660**	**8**	**19,488**	**36,984**	**36,984**
	Total ministerial revenues	**157,019,070**	**5,644,790**	**568,276**	**6,416,451**	**41,245**	**3,225,567**	**15,896,329**	**172,915,399**

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] Additional details are provided in Section 11 of Volume III. It includes return on investments for $786,899, Crown corporation revenues for $2,400,464, Exchange Fund Account for $2,386,397 and International Monetary Fund for $71,030. The total amount includes $2,457,427 related to foreign exchange revenues ($2,386,397 for Exchange Fund Account and $71,030 for International Monetary Fund) and $2,400,464 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

[2] Details of Sales of goods and services are presented in Table 4b.

[3] Includes domestic coinage for $79,647 and net gain on exchange for $121,681. The amount of $121,681 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the elimination of internal revenues, the revenues of Crown corporations and tax credits and repayments.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Internal revenues [1]	Tax credits and repayments	Crown corporations	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax—							
Personal	85,081,433	....	....	(186,000)	8,061,931	....	92,957,364
Corporate	27,430,778	....	....	....	....	....	27,430,778
Other income tax revenues	3,142,187	....	....	....	....	....	3,142,187
	115,654,398	....	....	*(186,000)*	*8,061,931*	....	*123,530,329*
Other taxes and duties—							
Goods and services tax	28,285,774	....	....	....	....	....	28,285,774
Energy taxes—							
Excise tax—Gasoline	3,989,943	....	....	....	....	....	3,989,943
Excise tax—Aviation gasoline and diesel fuel	962,050	....	....	....	....	....	962,050
	4,951,993	....	....	....	....	....	*4,951,993*
Customs import duties	2,887,025	....	....	....	....	....	2,887,025
Other excise taxes and duties—							
Excise duties	4,085,587	....	....	....	....	....	4,085,587
Air travellers security charge	409,559	....	....	....	....	....	409,559
Miscellaneous excise taxes and duties	744,734	....	....	....	....	....	744,734
	5,239,880	....	....	....	....	....	*5,239,880*
	41,364,672	....	....	....	....	....	*41,364,672*
TOTAL TAX REVENUES	157,019,070	....	....	(186,000)	8,061,931	....	164,895,001
EMPLOYMENT INSURANCE PREMIUMS	....	17,545,840	....	....	....	....	17,545,840

TABLE 4a

Recapitulation of External Revenues—*Concluded*

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues [1]	Tax credits and repayments	Crown corporations	GROSS EXTERNAL REVENUES
OTHER REVENUES—							
Crown corporation revenues—							
Consolidated Crown corporations	...	...	...	...	...	1,662,716	1,662,716
Enterprise Crown corporations and other government business enterprises—							
Share of annual profit	1,753,889	...	...	...	...	1,956,821	3,710,710
Interest and other	646,575	...	(10,567)	...	...	(88,642)	547,366
	2,400,464	...	*(10,567)*	...	...	*3,530,895*	*5,920,792*
Other program revenues—							
Return on investments	786,899	...	(196,989)	(18,638)	...	...	571,272
Refunds of previous years' expenditures	568,276	...	(543,869)	(24,407)	...	...	...
Sales of goods and services—							
Rights and privileges	698,029	...	355,972	(39,994)	...	...	1,014,007
Lease and use of public property	737,826	...	133,073	(369,271)	...	...	501,628
Services of a regulatory nature	1,212,260	...	50,177	(317,102)	...	...	945,335
Services of a non-regulatory nature	3,067,803	...	782,253	(1,679,365)	...	...	2,170,691
Sales of goods and information products	341,885	...	(42,982)	(85,222)	...	...	213,681
Other fees and charges	358,648	...	(148,904)	(29,188)	...	...	180,556
Proceeds from the disposal of surplus Crown assets	41,245	...	(39,710)	(1,535)	...	...	...
Miscellaneous revenues—							
Interest and penalties	1,973,662	...	...	...	...	...	1,973,662
Other	1,130,224	189,375	(492,690)	(302,168)	...	...	524,741
	10,916,757	*189,375*	*(143,669)*	*(2,866,890)*	...	...	*8,095,573*
Foreign exchange revenues—							
Exchange Fund Account	2,386,397	...	45,759	...	...	...	2,432,156
International Monetary Fund	71,030	...	(489,571)	...	...	...	(418,541)
Other	121,681	...	(45,793)	...	...	...	75,888
	2,579,108	...	*(489,605)*	...	...	...	*2,089,503*
TOTAL OTHER REVENUES	15,896,329	189,375	(643,841)	(2,866,890)	...	3,530,895	16,105,868
TOTAL REVENUES	172,915,399	17,735,215	(643,841)	(3,052,890)	8,061,931	3,530,895	198,546,709

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] The total amount of internal revenues, which reduces total other revenues by $2,866,890, includes $367,586 which represents internal expenses as detailed in Table 2a of this volume and $2,499,304 of respendable revenues.

TABLE 4b

Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.

(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2	**Agriculture and Agri-Food**							
	Department	5,556	4,887	25,747	638	229	10,830	47,887
	Canadian Food Inspection Agency	...	45	53,559	...	...	217	53,821
	Canadian Grain Commission	...	...	26,196	7,781	34	47	34,058
	Total Ministry	**5,556**	**4,932**	**105,502**	**8,419**	**263**	**11,094**	**135,766**
3	**Atlantic Canada Opportunities Agency**	**...**	**...**	**...**	**...**	**...**	**5,182**	**5,182**
4	**Canada Customs and Revenue Agency**	**2,475**	**560**	**151,352**	**28,831**	**25**	**29,447**	**212,690**
5	**Canadian Heritage**							
	Department	...	21	...	3,011	87	485	3,604
	Canadian Radio-television and Telecommunications Commission	...	...	150,260	...	...	...	150,260
	National Archives of Canada	...	...	...	...	371	...	371
	National Film Board	3,313	...	...	...	5,336	(63)	8,586
	Public Service Commission	...	...	...	14,301	...	...	14,301
	Total Ministry	**3,313**	**21**	**150,260**	**17,312**	**5,794**	**422**	**177,122**
6	**Citizenship and Immigration**							
	Department	170,826	...	302,191	...	61	1,958	475,036
	Total Ministry	**170,826**	**...**	**302,191**	**...**	**61**	**1,958**	**475,036**
7	**Environment**							
	Department	...	1,632	5,643	26,691	46,480	2,600	83,046
	Canadian Environmental Assessment Agency	...	...	...	265	1	...	266
	Total Ministry	**...**	**1,632**	**5,643**	**26,956**	**46,481**	**2,600**	**83,312**

TABLE 4b

Sales of goods and services—*Continued*
(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
8	**Finance**							
	Department	...	...	...	...	56	12,017	12,073
	Financial Consumer Agency of Canada	...	...	6,177	36	...	18	6,231
	Office of the Superintendent of Financial Institutions	...	...	69,483	2,923	7	4,190	76,603
	Total Ministry	**...**	**...**	**75,660**	**2,959**	**63**	**16,225**	**94,907**
9	**Fisheries and Oceans**	**49,985**	**...**	**...**	**42,987**	**2,336**	**...**	**95,308**
10	**Foreign Affairs and International Trade**							
	Department	158,071	8,208	56,066	8,718	...	(3,021)	228,042
	Canadian International Development Agency	...	...	...	...	...	(33)	(33)
	Total Ministry	**158,071**	**8,208**	**56,066**	**8,718**	**...**	**(3,054)**	**228,009**
12	**Health**							
	Department	22,805	450	23,859	12,405	41	6,315	65,875
	Hazardous Materials Information Review Commission	...	...	...	...	...	481	481
	Patented Medicine Prices Review Board	...	...	...	...	...	7,835	7,835
	Total Ministry	**22,805**	**450**	**23,859**	**12,405**	**41**	**14,631**	**74,191**
13	**Human Resources Development**							
	Department	...	...	...	...	...	3	3
	Canada Industrial Relations Board	...	...	...	...	1	...	1
	Canadian Centre for Occupational Health and Safety	...	...	...	...	3,858	(22)	3,836
	Total Ministry	**...**	**...**	**...**	**...**	**3,859**	**(19)**	**3,840**
14	**Indian Affairs and Northern Development**							
	Department	74,852	...	...	61	...	...	74,913
	Total Ministry	**74,852**	**...**	**...**	**61**	**...**	**...**	**74,913**

15	**Industry**							
	Department	121,482	...	44,489	10,311	347	113,277	289,906
	Canadian Space Agency	3,307	...	...	677	...	...	3,984
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	19,481	19,481
	National Research Council of Canada	5,327	2,529	...	6,574	9,772	65,288	89,490
	Statistics Canada	...	...	...	...	103,665	...	103,665
	Total Ministry	**130,116**	**2,529**	**44,489**	**17,562**	**113,784**	**198,046**	**506,526**
16	**Justice**							
	Department	...	...	6,261	...	...	...	6,261
	Commissioner for Federal Judicial Affairs	...	...	...	234	...	...	234
	Courts Administration Service	...	...	1,368	...	40	...	1,408
	Supreme Court of Canada	...	2	...	...	28	104	134
	Total Ministry	**...**	**2**	**7,629**	**234**	**68**	**104**	**8,037**
17	**National Defence**							
	Department	...	112,161	57	232,605	64,816	8,033	417,672
	Total Ministry	**...**	**112,161**	**57**	**232,605**	**64,816**	**8,033**	**417,672**
18	**Natural Resources**							
	Department	75,104	568	983	21,359	8,352	55,311	161,677
	Canadian Nuclear Safety Commission	...	...	42,133	...	...	...	42,133
	National Energy Board	1	...	39,551	...	...	...	39,552
	Northern Pipeline Agency	...	...	654	...	...	...	654
	Total Ministry	**75,105**	**568**	**83,321**	**21,359**	**8,352**	**55,311**	**244,016**
19	**Parliament**							
	House of Commons	...	...	...	...	...	95	95
	Library of Parliament	...	...	...	...	802	...	802
	Total Ministry	**...**	**...**	**...**	**...**	**802**	**95**	**897**
20	**Privy Council**							
	Canadian Centre for Management Development	...	...	...	12,715	...	...	12,715
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	2	2
	National Round Table on the Environment and the Economy	...	...	...	...	8	...	8
	Total Ministry	**...**	**...**	**...**	**12,715**	**8**	**2**	**12,725**
21	**Public Works and Government Services**							
	Department	...	354,266	172,589	1,485,485	25,632	499	2,038,471
	Communication Canada	...	...	...	...	11,845	(9)	11,836
	Total Ministry	**...**	**354,266**	**172,589**	**1,485,485**	**37,477**	**490**	**2,050,307**

TABLE 4b

Sales of goods and services—*Concluded*

(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
22	**Solicitor General**							
	Canadian Firearms Centre	...	...	54	...	...	...	54
	Canadian Security Intelligence Service	...	64	2,420	...	...	491	2,975
	Correctional Service	...	611	...	20,649	57,011	6,063	84,334
	National Parole Board	...	...	...	728	...	...	728
	Royal Canadian Mounted Police	...	...	4	1,052,093	...	11,197	1,063,294
	Total Ministry	**...**	**675**	**2,478**	**1,073,470**	**57,011**	**17,751**	**1,151,385**
23	**Transport**							
	Department	4,925	251,822	16,504	52,550	641	(1,930)	324,512
	Canadian Transportation Agency	...	...	...	...	2	11	13
	Total Ministry	**4,925**	**251,822**	**16,504**	**52,550**	**643**	**(1,919)**	**324,525**
24	**Treasury Board**	**...**	**...**	**...**	**...**	**...**	**2,249**	**2,249**
25	**Veterans Affairs**	**...**	**...**	**...**	**23,175**	**1**	**...**	**23,176**
26	**Western Economic Diversification**	**...**	**...**	**14,660**	**...**	**...**	**...**	**14,660**
	Total ministerial revenues	**698,029**	**737,826**	**1,212,200**	**3,067,803**	**341,885**	**358,648**	**6,416,451**

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
3,976	1,308,722	2,562,748	1,183,340	5,058,786		Department	4,691,856	363,259	...	3,671	2,692,294
...	3,088	...	145	3,233		Canadian Dairy Commission	3,218	15	...	...	3,135
25	423,145	78,721	3,066	504,957		Canadian Food Inspection Agency	468,071	36,861	...	25	476,160
12,323	20,553	20,201	1,346	54,423		Canadian Grain Commission	28,577	4,442	...	21,404	33,474
16,324	**1,755,508**	**2,661,670**	**1,187,897**	**5,621,399**		**Total Ministry**	**5,191,722**	**404,577**	**...**	**25,100**	**3,205,063**
					3	**Atlantic Canada Opportunities Agency**					
...	...	...	446,394	446,394		Department	437,565	8,825	...	4	360,211
...	...	...	28,295	28,295		Enterprise Cape Breton Corporation	28,295	...	...	...	35,017
...	**...**	**...**	**474,689**	**474,689**		**Total Ministry**	**465,860**	**8,825**	**...**	**4**	**395,228**
					4	**Canada Customs and Revenue Agency**					
141,066	3,662,279	108,095	63,711	3,975,151		Department	3,750,167	7,359	...	217,625	3,824,904
...	...	...	222,210	222,210		Canada Post Corporation	222,210	...	...	...	237,210
141,066	**3,662,279**	**108,095**	**285,921**	**4,197,361**		**Total Ministry**	**3,972,377**	**7,359**	**...**	**217,625**	**4,062,114**
					5	**Canadian Heritage**					
3	964,014	156,725	7,695	1,128,437		Department	1,119,186	9,245	...	6	1,119,330
...	151,284	2,090	46	153,420		Canada Council for the Arts	153,420	...	...	...	153,821
...	997,427	67,670	1,364	1,066,461		Canadian Broadcasting Corporation	1,066,311	150	...	...	1,046,522
...	84,326	16,800	1,068	102,194		Canadian Museum of Civilization	102,194	...	...	...	81,314
...	33,949	57,900	804	92,653		Canadian Museum of Nature	42,875	49,778	...	...	28,389
...	7,895	...	1,111	9,006		Canadian Radio-television and Telecommunications Commission	8,191	815	...	...	9,340
25	49,543	9,616	1,796	60,980		National Archives of Canada	60,369	586	...	25	59,920
...	26,334	4,675	23	31,032		National Arts Centre Corporation	31,032	...	...	...	26,649
...	8,653	287	77	9,017		National Battlefields Commission	8,911	106	...	...	8,847
...	98,801	31,123	1,203	131,127		National Capital Commission	114,377	16,750	...	...	124,669
1,378	63,245	4,359	1,846	70,828		National Film Board	67,313	196	...	3,319	66,263
...	41,312	3,120	550	44,982		National Gallery of Canada	44,982	...	...	...	42,867

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
4	41,752	1,605	688	44,049		National Library	41,949	2,095	...	5	45,285
...	35,343	...	937	36,280		National Museum of Science and Technology	36,280	...	...	...	27,870
62,055	400,369	77,403	(539,827)	...		Parks Canada Agency	...	...	...	...	...
7,735	130,558	15,031	3,232	156,556		Public Service Commission	140,293	6,538	...	9,725	145,743
...	...	...	8,565	8,565		Public Service Staff Relations Board	7,406	1,158	...	1	6,542
...	23,895	...	332	24,227		Status of Women—Office of the Co-ordinator	23,837	390	...	...	24,440
...	130,104	...	71	130,175		Telefilm Canada	127,861	2,314	...	...	137,501
71,200	**3,288,804**	**448,404**	**(508,419)**	**3,299,989**		**Total Ministry**	**3,196,787**	**90,121**	**...**	**13,081**	**3,155,312**
					6	**Citizenship and Immigration**					
62	1,029,748	32,724	21,985	1,084,519		Department	1,027,454	57,043	...	22	992,883
...	135,335	...	150	135,485		Immigration and Refugee Board of Canada	122,843	12,642	...	...	116,824
62	**1,165,083**	**32,724**	**22,135**	**1,220,004**		**Total Ministry**	**1,150,297**	**69,685**	**...**	**22**	**1,109,707**
					7	**Environment**					
83	720,684	289,227	25,299	1,035,293		Department	1,007,547	27,632	...	114	757,234
...	...	...	2,152,783	2,152,783		Canada Mortgage and Housing Corporation	2,091,821	60,962	...	...	1,978,802
...	12,741	5,078	367	18,186		Canadian Environmental Assessment Agency	16,732	1,454	...	...	13,368
...	...	...	145,215	145,215		Office of Infrastructure of Canada	73,883	71,332	...	...	12,118
...	...	...	559,795	559,795		Parks Canada Agency	511,953	...	...	47,842	460,772
83	**733,425**	**294,305**	**2,883,459**	**3,911,272**		**Total Ministry**	**3,701,936**	**161,380**	**...**	**47,956**	**3,222,294**
					8	**Finance**					
154,892	67,074,837	3,302,613	(653,353)	69,878,989		Department	69,229,710	559,665	(62,054)	151,668	66,998,296
25	66,472	6,978	920	74,395		Auditor General	71,762	2,630	...	3	71,735
...	9,534	380	(65)	9,849		Canadian International Trade Tribunal	9,324	523	...	2	10,127
...	...	...	6,013	6,013		Financial Consumer Agency of Canada	6,013		...	...	5,331
12	31,672	1,576	(14)	33,246		Financial Transactions and Reports Analysis Centre of Canada	31,792	1,446	...	8	40,846
68,908	712	...	214	69,834		Office of the Superintendent of Financial Institutions	4,498	204	...	65,132	7,509
223,837	**67,183,227**	**3,311,547**	**(646,285)**	**70,072,326**		**Total Ministry**	**69,353,099**	**564,468**	**(62,054)**	**216,813**	**67,133,844**
1,216	**1,468,487**	**45,610**	**18,630**	**1,533,943**	9	**Fisheries and Oceans**	**1,425,539**	**107,831**	**...**	**573**	**1,521,958**

					10	**Foreign Affairs and International Trade**					
15,059	1,741,343	140,134	(8,430)	1,888,106		Department	1,746,131	127,276	...	14,699	1,753,297
	16,207		67	16,274		Canadian Commercial Corporation	16,274	...	...	...	16,631
	2,083,283	414,264	92,137	2,589,684		Canadian International Development Agency	2,563,586	26,098	...	...	2,310,032
	70,000		97,487	167,487		Export Development Corporation	167,487	...	...	...	119,943
	100,941	9,155	182	110,278		International Development Research Centre	110,278	...	...	...	102,228
	5,482	4,728	86	10,296		International Joint Commission	10,261	35	...	...	9,451
	2,930	105	(6)	3,029		NAFTA Secretariat, Canadian Section	2,119	910	...	...	2,085
	1,355		(1,355)			Northern Pipeline Agency	...	...	...	...	...
15,059	**4,021,541**	**568,386**	**180,168**	**4,785,154**		**Total Ministry**	**4,616,136**	**154,319**	**...**	**14,699**	**4,313,667**
1	**19,189**	**200**	**96**	**19,486**	**11**	**Governor General**	**19,332**	**154**	**...**	**...**	**20,576**
					12	**Health**					
151	2,759,836	694,018	717,268	4,171,273		Department	4,093,703	77,419	...	151	2,717,883
	669,159	58,596	1,166	728,921		Canadian Institutes of Health Research	686,217	42,704	...	...	621,425
...	2,978	878	106	3,962		Hazardous Materials Information Review Commission	3,735	227	...	...	3,452
	4,738	424	(50)	5,112		Patented Medicine Prices Review Board	4,290	822	...	...	4,231
151	**3,436,711**	**753,916**	**718,490**	**4,909,268**		**Total Ministry**	**4,787,945**	**121,172**	**...**	**151**	**3,346,991**
					13	**Human Resources Development**					
152	29,200,361	569,135	(101,155)	29,668,493		Department	29,576,463	91,862	...	168	28,127,164
...	12,470	840	32	13,342		Canada Industrial Relations Board	12,934	408	...	...	13,351
...	1,789		43	1,832		Canadian Artists and Producers Professional Relations Tribunal	1,468	364	...	...	1,566
	4,024	96	53	4,173		Canadian Centre for Occupational Health and Safety	4,019	154			4,073
152	**29,218,644**	**570,071**	**(101,027)**	**29,687,840**		**Total Ministry**	**29,594,884**	**92,788**	**...**	**168**	**28,146,154**
					14	**Indian Affairs and Northern Development**					
32,253	5,261,964	321,914	13,370	5,629,501		Department	5,459,468	137,891		32,142	5,368,593
...	963	38	(3)	998		Canadian Polar Commission	972	26	...		932
32,253	**5,262,927**	**321,952**	**13,367**	**5,630,499**		**Total Ministry**	**5,460,440**	**137,917**	**...**	**32,142**	**5,369,525**
					15	**Industry**					
62,658	1,407,258	262,303	584,142	2,316,361		Department	1,921,452	305,332		89,577	1,298,718
...	439,218	5,034	(444,252)	...		Atlantic Canada Opportunities Agency			...		
16	318,694	...	1,408	320,118		Canadian Space Agency	280,653	39,447	...	18	328,910
...	83,800	16,500	22	100,322		Canadian Tourism Commission	100,300	22		...	86,296
...	1,614	239	114	1,967		Competition Tribunal	1,882	82	...	3	1,724
...	2,471	143	(12)	2,602		Copyright Board	2,440	162			2,357
3	447,311	77,100	(1,813)	522,601		Economic Development Agency of Canada for the Regions of Quebec	385,323	137,268	...	10	367,171
...	28,258	...	(28,258)	...		Enterprise Cape Breton Corporation	...	...	...		...
8,618	645,854	43,015	48,384	745,871		National Research Council of Canada	705,485	13,688		26,698	718,877
	708,142	49,981	510	758,633		Natural Sciences and Engineering Research Council	732,580	26,053	...		651,293
	23,896	121,285	(145,181)			Office of Infrastructure of Canada	...	...	...		...

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	227,105	248,501	980	476,586		Social Sciences and Humanities Research Council	457,112	19,472	...	2	186,213
...	7,504	...	20	7,524		Standards Council of Canada	7,041	483	...	...	6,580
...	382,965	37,898	16,937	437,800		Statistics Canada	428,066	9,734	...	...	422,736
...	320,443	84,063	(404,506)	...		Western Economic Diversification	...	...	...	...	...
71,295	**5,044,533**	**946,062**	**(371,505)**	**5,690,385**		**Total Ministry**	**5,022,334**	**551,743**	**...**	**116,308**	**4,070,875**
					16	**Justice**					
1	885,081	228,839	(89,566)	1,024,355		Department	993,420	30,914	...	21	924,625
8	22,586	272	616	23,482		Canadian Human Rights Commission	22,225	1,257	...	...	23,640
...	4,202	903	71	5,176		Canadian Human Rights Tribunal	4,314	862	...	...	3,778
...	322,509	3,828	5,247	331,584		Commissioner for Federal Judicial Affairs	331,094	490	...	...	315,623
...	...	5,722	51,776	57,498		Courts Administration Service	54,414	3,059	...	25	55,714
25	38,212	...	(38,237)	...		Federal Court of Canada	...	...	...	...	...
...	3,110	544	71	3,725		Law Commission of Canada	3,613	112	...	...	3,122
1	16,295	1,147	...	17,443		Offices of the Information and Privacy Commissioners of Canada	16,560	876	...	7	17,726
6	24,930	4,596	10	29,542		Supreme Court of Canada	27,499	2,021	...	22	22,387
...	12,960	...	(12,960)	...		Tax Court of Canada	...	...	...	...	...
41	**1,329,885**	**245,851**	**(82,972)**	**1,492,805**		**Total Ministry**	**1,453,139**	**39,591**	**...**	**75**	**1,366,615**
					17	**National Defence**					
156	12,255,000	1,434,039	75,179	13,764,374		Department	13,185,615	573,621	...	5,138	12,415,337
...	6,147	788	74	7,009		Canadian Forces Grievance Board	6,513	496	...	...	8,896
...	4,021	...	106	4,127		Military Police Complaints Commission	3,566	561	...	...	3,642
156	**12,265,168**	**1,434,827**	**75,359**	**13,775,510**		**Total Ministry**	**13,195,694**	**574,678**	**...**	**5,138**	**12,427,875**
					18	**Natural Resources**					
8,355	812,130	501,345	93,022	1,414,852		Department	1,215,770	186,981	...	12,101	991,656
...	132,772	46,000	...	178,772		Atomic Energy of Canada Limited	178,772	...	...	...	144,572
8	60,070	9,297	1,232	70,607		Canadian Nuclear Safety Commission	67,581	3,026	...	...	63,802
...	68,800	...	5	68,805		Cape Breton Development Corporation	62,800	6,005	...	...	46,536
3	35,030	1,594	151	36,778		National Energy Board	35,190	1,581	...	7	35,446
...	...	...	1,268	1,268		Northern Pipeline Agency	204	1,064	...	...	312
8,366	**1,108,802**	**558,236**	**95,678**	**1,771,082**		**Total Ministry**	**1,560,317**	**198,657**	**...**	**12,108**	**1,282,324**

					19	**Parliament**					
...	67,032	3,575	1,872	72,479		The Senate	72,191	288	...	...	67,794
...	324,787	15,164	(1,201)	338,750		House of Commons	333,133	5,617	...	...	323,135
...	27,673	750	(260)	28,163		Library of Parliament	28,162	1	...	...	27,668
...	**419,492**	**19,489**	**411**	**439,392**		**Total Ministry**	**433,486**	**5,906**	**...**	**...**	**418,597**
					20	**Privy Council**					
7	114,466	28,155	1,837	144,465		Department	138,217	6,223	...	25	137,957
...	27,366	5,532	5,893	38,791		Canadian Centre for Management Development	34,466	4,311	...	14	32,518
...	3,930	2,197	80	6,207		Canadian Intergovernmental Conference Secretariat	5,261	946	...	...	5,030
22	25,713	4,889	2,505	33,129		Canadian Transportation Accident Investigation and Safety Board	32,057	1,047	...	25	31,277
...	49,810	57,895	2,306	110,011		Chief Electoral Officer	109,752	259	...	...	73,586
...	18,270	560	(77)	18,753		Commissioner of Official Languages	18,212	539	...	2	16,685
...	5,015	35	164	5,214		National Round Table on the Environment and the Economy	4,888	326	...	...	5,341
...	...	...	88,970	88,970		Office of Indian Residential Schools Resolution of Canada	77,366	11,604	...	...	55,784
...	6,640	1,841	(8,481)	...		Public Service Staff Relations Board	...	...	...	...	...
...	2,338	...	59	2,397		Security Intelligence Review Committee	2,076	321	...	...	2,098
29	**253,548**	**101,104**	**93,256**	**447,937**		**Total Ministry**	**422,295**	**25,576**	**...**	**66**	**360,276**
					21	**Public Works and Government Services**					
373,949	2,268,963	274,261	102,019	3,019,192		Department	2,329,748	300,890	...	388,554	2,422,903
2	98,965	38,145	4,048	141,160		Communication Canada	106,612	34,541	...	7	126,420
...	56,553	32,263	(88,816)	...		Office of Indian Residential Schools Resolution of Canada	...	...	...	...	...
373,951	**2,424,481**	**344,669**	**17,251**	**3,160,352**		**Total Ministry**	**2,436,360**	**335,431**	**...**	**388,561**	**2,549,323**
					22	**Solicitor General**					
2	110,055	21,158	1,177	132,392		Department	118,437	13,955	...	...	132,178
...	...	10,000	104,467	114,467		Canadian Firearms Centre	101,582	12,885	...	...	17,534
1	259,230	8,772	5,722	273,725		Canadian Security Intelligence Service	268,145	5,577	...	3	252,979
14,168	1,535,863	18,676	9,513	1,578,220		Correctional Service	1,526,103	41,983	...	10,134	1,540,261
15	33,282	3,393	592	37,282		National Parole Board	35,669	1,607	...	6	36,475
...	2,922	112	10	3,044		Office of the Correctional Investigator	2,790	254	...	...	3,076
2,749	1,697,899	169,234	85,452	1,955,334		Royal Canadian Mounted Police	1,894,353	59,334	...	1,647	1,844,135
...	861	36	13	910		Royal Canadian Mounted Police External Review Committee	774	136	...	...	822
...	4,677	436	162	5,275		Royal Canadian Mounted Police Public Complaints Commission	4,903	372	...	...	4,822
16,935	**3,644,789**	**231,817**	**207,108**	**4,100,649**		**Total Ministry**	**3,952,756**	**136,103**	**...**	**11,790**	**3,832,282**

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					23	**Transport**					
2,052	1,580,058	178,350	31,974	1,792,434		Department	1,463,749	326,609	...	2,076	1,252,552
...	2,071,683	81,100	(2,152,783)	...		Canada Mortgage and Housing Corporation	...	...	...	...	...
...	222,210	...	(222,210)	...		Canada Post Corporation	...	...	...	...	...
...	26,734	1,549	427	28,710		Canadian Transportation Agency	27,367	1,343	...	...	27,979
...	1,289	211	8	1,508		Transportation Appeal Tribunal of Canada	1,362	146	...	...	1,113
2,052	**3,901,974**	**261,210**	**(2,342,584)**	**1,822,652**		**Total Ministry**	**1,492,478**	**328,098**	**...**	**2,076**	**1,281,644**
...	**2,410,594**	**469,249**	**(250,218)**	**2,629,625**	**24**	**Treasury Board**	**1,661,821**	**967,797**	**...**	**7**	**1,470,518**
...	**2,498,115**	**148,165**	**8,642**	**2,654,922**	**25**	**Veterans Affairs**	**2,582,924**	**71,998**	**...**	**...**	**2,475,119**
...	**...**	**...**	**402,196**	**402,196**	**26**	**Western Economic Diversification**	**315,729**	**86,467**	**...**	**...**	**246,828**
974,229	**156,517,206**	**13,877,559**	**2,381,743**	**173,750,737**		**Total Government**	**167,465,687**	**5,242,641**	**(62,054)**	**1,104,463**	**156,784,709**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture and Agri-Food**					
300,000	...	...	...	300,000		Canadian Dairy Commission	30,230	...	...	269,770	(55,441)
1,802,496	...	...	294,324	2,096,820		Farm Credit Canada	...	...	...	2,096,820	...
2,102,496	**...**	**...**	**294,324**	**2,396,820**		**Total Ministry**	**30,230**	**...**	**...**	**2,366,590**	**(55,441)**
					4	**Canada Customs and Revenue Agency**					
...	...	...	500,000	500,000		Canada Post Corporation	...	...	...	500,000	...
...	...	...	75,000	75,000		Royal Canadian Mint	...	...	...	75,000	...
...	**...**	**...**	**575,000**	**575,000**		**Total Ministry**	**...**	**...**	**...**	**575,000**	**...**
					5	**Canadian Heritage**					
...	10	...	...	10		Department	...	10	...	...	...
...	**10**	**...**	**...**	**10**		**Total Ministry**	**...**	**10**	**...**	**...**	**...**
					6	**Citizenship and Immigration**					
66,474	...	...	...	66,474		Department	(1,031)	...	...	67,505	(3,693)
66,474	**...**	**...**	**...**	**66,474**		**Total Ministry**	**(1,031)**	**...**	**...**	**67,505**	**(3,693)**
					7	**Environment**					
...	...	...	(218,800)	(218,800)		Canada Mortgage and Housing Corporation	(219,091)	291	...	...	(217,711)
...	**...**	**...**	**(218,800)**	**(218,800)**		**Total Ministry**	**(219,091)**	**291**	**...**	**...**	**(217,711)**
					8	**Finance**					
1,770,416	205,041	...	(1,561,605)	413,852		Department	294,862	7	...	118,983	384,728
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	...
7,770,416	**205,041**	**...**	**(1,561,605)**	**6,413,852**		**Total Ministry**	**294,862**	**7**	**...**	**6,118,983**	**384,728**

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					9	**Fisheries and Oceans**					
30,000	...	...	...	30,000		Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	**...**	**...**	**...**	**30,000**		**Total Ministry**	**...**	**...**	**...**	**30,000**	**...**
					10	**Foreign Affairs and International Trade**					
39,481	...	...	...	39,481		Department	(3,677)	...	...	43,158	(12,469)
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
9,839,376	9,540	667	(773,445)	9,076,138		Canadian International Development Agency	100,813	627	...	8,974,698	191,892
16,509,719	1,282,000	...	5,950,016	23,741,735		Export Development Corporation	565,699	...	...	23,176,036	71,465
26,398,576	**1,291,540**	**667**	**5,176,571**	**32,867,354**		**Total Ministry**	**662,835**	**627**	**...**	**32,203,892**	**250,888**
					13	**Human Resources Development**					
...	1,526,100	(165,300)	13,286	1,374,086		Department	1,374,086	...	...	...	1,395,379
...	**1,526,100**	**(165,300)**	**13,286**	**1,374,086**		**Total Ministry**	**1,374,086**	**...**	**...**	**...**	**1,395,379**
					14	**Indian Affairs and Northern Development**					
60,307	77,403	15,100	...	152,810		Department	63,613	28,877	...	60,320	58,126
60,307	**77,403**	**15,100**	**...**	**152,810**		**Total Ministry**	**63,613**	**28,877**	**...**	**60,320**	**58,126**
					15	**Industry**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	...
1,950	**800**	**...**	**...**	**2,750**		**Total Ministry**	**...**	**800**	**...**	**1,950**	**...**
					17	**National Defence**					
104,300	...	...	...	104,300		Department	2,679	...	...	101,621	(4,960)
104,300	**...**	**...**	**...**	**104,300**		**Total Ministry**	**2,679**	**...**	**...**	**101,621**	**(4,960)**
					18	**Natural Resources**					
50,000	...	...	...	50,000		Cape Breton Development Corporation	...	...	...	50,000	...
50,000	**...**	**...**	**...**	**50,000**		**Total Ministry**	**...**	**...**	**...**	**50,000**	**...**

					21	**Public Works and Government Services**					
43,832	...	...	...	43,832		Department	(11,910)	...	...	55,742	2,099
43,832	**...**	**...**	**...**	**43,832**		**Total Ministry**	**(11,910)**	**...**	**...**	**55,742**	**2,099**
					22	**Solicitor General**					
42	...	...	...	42		Correctional Service	(1)	...	...	43	(5)
42	**...**	**...**	**...**	**42**		**Total Ministry**	**(1)**	**...**	**...**	**43**	**(5)**
					23	**Transport**					
...	(218,800)	...	218,800	...		Canada Mortgage and Housing Corporation	...	...	...	...	...
500,000	...	...	(500,000)	...		Canada Post Corporation	...	...	...	...	...
75,000	...	...	(75,000)	...		Royal Canadian Mint	...	...	...	...	...
575,000	**(218,800)**	**...**	**(356,200)**	**...**		**Total Ministry**	**...**	**...**	**...**	**...**	**...**
604,863	**...**	**...**	**...**	**604,863**	**25**	**Veterans Affairs**	**(68)**	**...**	**...**	**604,931**	**(27)**
37,808,256	**2,882,094**	**(149,533)**	**3,922,576**	**44,463,393**		**Total Government**	**2,196,204**	**30,612**	**...**	**42,236,577**	**1,809,383**

Note: If no amount is shown, either the loans, investments or advances were less than $500 or none were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture and Agri-Food**					
...	1,126,447	509,589	10,410	1,646,446		Budgetary—Voted	1,241,967	404,479	...	...	1,900,058
16,324	629,061	2,152,081	1,177,487	3,974,953		Statutory	3,949,755	98	...	25,100	1,305,005
16,324	**1,755,508**	**2,661,670**	**1,187,897**	**5,621,399**			**5,191,722**	**404,577**	**...**	**25,100**	**3,205,063**
2,102,496	**...**	**...**	**294,324**	**2,396,820**		Non-budgetary—Statutory	**30,230**	**...**	**...**	**2,366,590**	**(55,441)**
					3	**Atlantic Canada Opportunities Agency**					
...	...	...	460,829	460,829		Budgetary—Voted	452,004	8,825	...	...	381,709
...	...	...	13,860	13,860		Statutory	13,856	...	...	4	13,519
...	**...**	**...**	**474,689**	**474,689**			**465,860**	**8,825**	**...**	**4**	**395,228**

					4	**Canada Customs and Revenue Agency**					
141,066	3,003,640	108,293	309,501	3,562,500		Budgetary—Voted	3,337,516	7,359	...	217,625	3,380,632
...	658,639	(198)	(23,580)	634,861		Statutory	634,861	...	...	...	681,482
141,066	**3,662,279**	**108,095**	**285,921**	**4,197,361**			**3,972,377**	**7,359**	**...**	**217,625**	**4,062,114**
...	**...**	**...**	**575,000**	**575,000**		Non-budgetary—Statutory	**...**	**...**	**...**	**575,000**	**...**
					5	**Canadian Heritage**					
62,055	3,120,239	448,404	(406,973)	3,223,725		Budgetary—Voted	3,133,604	90,121	...	...	3,087,645
9,145	168,565	...	(101,446)	76,264		Statutory	63,183	...	...	13,081	67,667
71,200	**3,288,804**	**448,404**	**(508,419)**	**3,299,989**			**3,196,787**	**90,121**	**...**	**13,081**	**3,155,312**
...	**10**	**...**	**...**	**10**		Non-budgetary—Voted	**...**	**10**	**...**	**...**	**...**
					6	**Citizenship and Immigration**					
...	1,095,294	32,724	8,167	1,136,185		Budgetary—Voted	1,066,538	69,647	...	...	1,025,405
62	69,789	...	13,968	83,819		Statutory	83,759	38	...	22	84,302
62	**1,165,083**	**32,724**	**22,135**	**1,220,004**			**1,150,297**	**69,685**	**...**	**22**	**1,109,707**
66,474	**...**	**...**	**...**	**66,474**		Non-budgetary—Statutory	**(1,031)**	**...**	**...**	**67,505**	**(3,693)**
					7	**Environment**					
...	667,542	119,305	2,748,464	3,535,311		Budgetary—Voted	3,326,089	161,380	...	47,842	3,029,059
83	65,883	175,000	134,995	375,961		Statutory	375,847	...	...	114	193,235
83	**733,425**	**294,305**	**2,883,459**	**3,911,272**			**3,701,936**	**161,380**	**...**	**47,956**	**3,222,294**
...	**...**	**...**	**(218,800)**	**(218,800)**		Non-budgetary—Statutory	**(219,091)**	**291**	**...**	**...**	**(217,711)**
					8	**Finance**					
...	2,598,879	8,934	3,730	2,611,543		Budgetary—Voted	2,109,154	564,443	(62,054)	...	2,408,253
223,837	64,584,348	3,302,613	(650,015)	67,460,783		Statutory	67,243,945	25	...	216,813	64,725,591
223,837	**67,183,227**	**3,311,547**	**(646,285)**	**70,072,326**			**69,353,099**	**564,468**	**(62,054)**	**216,813**	**67,133,844**
...	...	...	230,140	230,140		Non-budgetary—Voted	230,133	7	...	...	230,133
7,770,416	205,041	...	(1,791,745)	6,183,712		Statutory	64,729	...	...	6,118,983	154,595
7,770,416	**205,041**	**...**	**(1,561,605)**	**6,413,852**			**294,862**	**7**	**...**	**6,118,983**	**384,728**
					9	**Fisheries and Oceans**					
...	1,358,465	45,610	13,962	1,418,037		Budgetary—Voted	1,310,206	107,831	...	...	1,401,677
1,216	110,022	...	4,668	115,906		Statutory	115,333	...	...	573	120,281
1,216	**1,468,487**	**45,610**	**18,630**	**1,533,943**			**1,425,539**	**107,831**	**...**	**573**	**1,521,958**
30,000	**...**	**...**	**...**	**30,000**		Non-budgetary—Voted	**...**	**...**	**...**	**30,000**	**...**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Continued*

(in thousands of dollars)

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers (1)	Source of authorities: Total available for use	Section	Ministry	Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed	Disposition of authorities: Overexpended	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
					10	**Foreign Affairs and International Trade**					
...	3,579,236	568,386	16,450	4,164,072		Budgetary—Voted	4,009,753	154,319	...	...	3,777,172
15,059	442,305	...	163,718	621,082		Statutory	606,383	...	...	14,699	536,495
15,059	**4,021,541**	**568,386**	**180,168**	**4,785,154**			**4,616,136**	**154,319**	**...**	**14,699**	**4,313,667**
39,480	4,440	...	97,000	140,920		Non-budgetary—Voted	97,135	627	...	43,158	179,423
26,359,096	1,287,100	667	5,079,571	32,726,434		Statutory	565,700	...	...	32,160,734	71,465
26,398,576	**1,291,540**	**667**	**5,176,571**	**32,867,354**			**662,835**	**627**	**...**	**32,203,892**	**250,888**
					11	**Governor General**					
...	16,853	200	163	17,216		Budgetary—Voted	17,062	154	...	...	18,266
1	2,336	...	(67)	2,270		Statutory	2,270	...	...	...	2,310
1	**19,189**	**200**	**96**	**19,486**			**19,332**	**154**	**...**	**...**	**20,576**
					12	**Health**					
...	3,331,104	753,916	13,779	4,098,799		Budgetary—Voted	3,977,684	121,115	...	...	3,236,203
151	105,607	...	704,711	810,469		Statutory	810,261	57	...	151	110,788
151	**3,436,711**	**753,916**	**718,490**	**4,909,268**			**4,787,945**	**121,172**	**...**	**151**	**3,346,991**
					13	**Human Resources Development**					
...	1,352,803	277,571	12,282	1,642,656		Budgetary—Voted	1,549,868	92,788	...	...	1,503,401
152	27,865,841	292,500	(113,309)	28,045,184		Statutory	28,045,016	...	...	168	26,642,753
152	**29,218,644**	**570,071**	**(101,027)**	**29,687,840**			**29,594,884**	**92,788**	**...**	**168**	**28,146,154**
...	**1,526,100**	**(165,300)**	**13,286**	**1,374,086**		Non-budgetary—Statutory	**1,374,086**	**...**	**...**	**...**	**1,395,379**
					14	**Indian Affairs and Northern Development**					
...	5,069,735	321,952	8,695	5,400,382		Budgetary—Voted	5,262,465	137,917	...	...	5,172,832
32,253	193,192	...	4,672	230,117		Statutory	197,975	...	...	32,142	196,693
32,253	**5,262,927**	**321,952**	**13,367**	**5,630,499**			**5,460,440**	**137,917**	**...**	**32,142**	**5,369,525**
60,307	**77,403**	**15,100**	**...**	**152,810**		Non-budgetary—Voted	**63,613**	**28,877**	**...**	**60,320**	**58,126**

					15	**Industry**					
...	4,655,465	914,071	(928,266)	4,641,270		Budgetary—Voted	4,089,531	551,739	...	...	3,671,626
71,295	389,068	31,991	556,761	1,049,115		Statutory	932,803	5	...	116,308	399,249
71,295	**5,044,533**	**946,062**	**(371,505)**	**5,690,385**			**5,022,334**	**551,744**	**...**	**116,308**	**4,070,875**
1,950	**800**	**...**	**...**	**2,750**		Non-budgetary—Voted	**...**	**800**	**...**	**1,950**	**...**
					16	**Justice**					
...	944,466	245,851	(100,507)	1,089,810		Budgetary—Voted	1,050,234	39,576	...	...	969,461
41	385,419	...	17,535	402,995		Statutory	402,905	15	...	75	397,154
41	**1,329,885**	**245,851**	**(82,972)**	**1,492,805**			**1,453,139**	**39,591**	**...**	**75**	**1,366,615**
					17	**National Defence**					
...	11,253,156	1,434,827	21,964	12,709,947		Budgetary—Voted	12,135,269	574,678	...	...	11,404,978
156	1,012,012	...	53,395	1,065,563		Statutory	1,060,425	...	...	5,138	1,022,897
156	**12,265,168**	**1,434,827**	**75,359**	**13,775,510**			**13,195,694**	**574,678**	**...**	**5,138**	**12,427,875**
104,300	**...**	**...**	**...**	**104,300**		Non-budgetary—Voted	**2,679**	**...**	**...**	**101,621**	**(4,960)**
					18	**Natural Resources**					
...	994,534	183,410	13,366	1,191,310		Budgetary—Voted	992,656	198,654	...	...	918,066
8,366	114,268	374,826	82,312	579,772		Statutory	567,661	3	...	12,108	364,258
8,366	**1,108,802**	**558,236**	**95,678**	**1,771,082**			**1,560,317**	**198,657**	**...**	**12,108**	**1,282,324**
50,000	**...**	**...**	**...**	**50,000**		Non-budgetary—Voted	**...**	**...**	**...**	**50,000**	**...**
					19	**Parliament**					
...	271,090	6,405	70	277,565		Budgetary—Voted	271,659	5,906	...	...	260,871
...	148,402	13,084	341	161,827		Statutory	161,827	...	...	...	157,726
...	**419,492**	**19,489**	**411**	**439,392**			**433,486**	**5,906**	**...**	**...**	**418,597**
					20	**Privy Council**					
...	195,632	43,476	83,016	322,124		Budgetary—Voted	296,562	25,562	...	...	270,947
29	57,916	57,628	10,240	125,813		Statutory	125,733	14	...	66	89,329
29	**253,548**	**101,104**	**93,256**	**447,937**			**422,295**	**25,576**	**...**	**66**	**360,276**
					21	**Public Works and Government Services**					
...	2,362,152	334,669	(59,190)	2,637,631		Budgetary—Voted	2,315,631	322,000	...	...	2,475,271
373,951	62,329	10,000	76,441	522,721		Statutory	120,729	13,431	...	388,561	74,052
373,951	**2,424,481**	**344,669**	**17,251**	**3,160,352**			**2,436,360**	**335,431**	**...**	**388,561**	**2,549,323**
1,465	...	...	...	1,465		Non-budgetary—Voted	(286)	...	...	1,751	(68)
42,367	...	...	...	42,367		Statutory	(11,624)	...	...	53,991	2,167
43,832	**...**	**...**	**...**	**43,832**			**(11,910)**	**...**	**...**	**55,742**	**2,099**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					22	**Solicitor General**					
...	3,192,783	231,817	157,226	3,581,826		Budgetary—Voted	3,445,724	136,102	...	...	3,306,133
16,935	452,006	...	49,882	518,823		Statutory	507,032	1	...	11,790	526,149
16,935	**3,644,789**	**231,817**	**207,108**	**4,100,649**			**3,952,756**	**136,103**	...	**11,790**	**3,832,282**
42	...	...	...	**42**		Non-budgetary—Voted	**(1)**	...	...	**43**	**(5)**
					23	**Transport**					
...	3,784,254	261,210	(2,346,464)	1,699,000		Budgetary—Voted	1,370,902	328,098	...	...	1,162,116
2,052	117,720	...	3,880	123,652		Statutory	121,576	...	...	2,076	119,528
2,052	**3,901,974**	**261,210**	**(2,342,584)**	**1,822,652**			**1,492,478**	**328,098**	...	**2,076**	**1,281,644**
575,000	**(218,800)**	...	**(356,200)**	...		Non-budgetary—Statutory	...	...	...	...	...
					24	**Treasury Board**					
...	2,391,900	469,249	(460,113)	2,401,036		Budgetary—Voted	1,433,239	967,797	...	...	1,353,933
...	18,694	...	209,895	228,589		Statutory	228,582	...	...	7	116,585
...	**2,410,594**	**469,249**	**(250,218)**	**2,629,625**			**1,661,821**	**967,797**	...	**7**	**1,470,518**
					25	**Veterans Affairs**					
...	2,463,182	148,165	8,074	2,619,421		Budgetary—Voted	2,547,423	71,998	...	...	2,435,092
...	34,933	...	568	35,501		Statutory	35,501	...	...	...	40,027
...	**2,498,115**	**148,165**	**8,642**	**2,654,922**			**2,582,924**	**71,998**	...	...	**2,475,119**
604,863	...	...	...	**604,863**		Non-budgetary—Statutory	**(68)**	...	...	**604,931**	**(27)**
					26	**Western Economic Diversification**					
...	...	...	380,763	380,763		Budgetary—Voted	294,296	86,467	...	...	220,397
...	...	...	21,433	21,433		Statutory	21,433	...	...	...	26,431
...	...	...	**402,196**	**402,196**			**315,729**	**86,467**	...	...	**246,828**

					Total Government					
203,121	58,828,851	7,468,034	(30,602)	66,469,404	Budgetary—Voted	61,037,036	5,228,955	(62,054)	265,467	58,771,203
771,108	97,688,355	6,409,525	2,412,345	107,281,333	Statutory	106,428,651	13,687	...	838,996	98,013,506
974,229	**156,517,206**	**13,877,559**	**2,381,743**	**173,750,737**		**167,465,687**	**5,242,642**	**(62,054)**	**1,104,463**	**156,784,709**
287,544	82,653	15,100	327,140	712,437	Non-budgetary—Voted	393,273	30,321	...	288,843	462,649
37,520,712	2,799,441	(164,633)	3,595,436	43,750,956	Statutory	1,802,931	291	...	41,947,734	1,346,734
37,808,256	**2,882,094**	**(149,533)**	**3,922,576**	**44,463,393**		**2,196,204**	**30,612**	**...**	**42,236,577**	**1,809,383**
490,665	58,911,504	7,483,134	296,538	67,181,841	Voted	61,430,309	5,259,276	(62,054)	554,310	59,233,852
38,291,820	100,487,796	6,244,892	6,007,781	151,032,289	Statutory	108,231,582	13,978	...	42,786,730	99,360,240
38,782,485	**159,399,300**	**13,728,026**	**6,304,319**	**218,214,130**	**Total Government**	**169,661,891**	**5,273,254**	**(62,054)**	**43,341,040**	**158,594,092**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

(1) These adjustments and transfers include items such as:

(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;

(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,

(c) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		**Agriculture and Agri-Food**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account	431,379,000	
	1a	Operating expenditures		157,062,714
	1b	Operating expenditures		34,810,187
	5	Capital expenditures	37,271,000	
	5a	Capital expenditures		20,360,000
	5b	Capital expenditures		1,421,518
	10	The grants listed in the Estimates and contributions	273,866,000	
	10a	Contributions		189,701,000
	10b	Contributions		13,310,532
	15	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	1	
	20	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of $140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	1	
		Canadian Dairy Commission		
	25	Program expenditures	3,088,000	
		Canadian Food Inspection Agency		
	30	Operating expenditures and contributions	353,649,000	
	30a	Operating expenditures		41,004,700
	30b	Operating expenditures and contributions		21,074,770
	35	Capital expenditures	9,360,000	
	35b	Capital expenditures		10,641,432
		Canadian Grain Commission		
	40	Program expenditures	17,834,000	
	40a	Program expenditures		15,000,000
	40b	Program expenditures		5,201,700
		Total Ministry—Budgetary	**1,126,447,002**	**509,588,553**
		Non-budgetary	...	...

3		**Atlantic Canada Opportunities Agency** [1]		
	20	Operating expenditures	72,074,000	
	20b	Operating expenditures—To authorize the transfer of $3,639,725 from Industry Vote 25, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		4,209,471
	25	The grants listed in the Estimates and contributions	354,863,000	
		Enterprise Cape Breton Corporation [1]		
	70	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*	28,258,000	
		Total Ministry—Budgetary	**455,195,000**	**4,209,471**
		Non-budgetary	...	...
4		**Canada Customs and Revenue Agency**		
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*	2,843,083,000	
	1a	Operating expenditures		66,566,129
	1b	Operating expenditures—To authorize the transfer of $6,400,000 from Canada Customs and Revenue Agency Vote 10, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		41,726,993
	5	Capital expenditures	23,349,000	
	10	Contributions	137,208,000	
		Canada Post Corporation [2]		
	50	Payments to the Canada Post Corporation for special purposes	222,210,000	
		Total Ministry—Budgetary	**3,225,850,000**	**108,293,122**
		Non-budgetary	...	...
5		**Canadian Heritage**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	207,309,000	
	1a	Operating expenditures		4,985,482
	1b	Operating expenditures—To authorize the transfer of $15,749,578 from Canadian Heritage Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		683,608
	5	The grants listed in the Estimates and contributions	735,358,741	
	5a	The grants listed in the Estimates and contributions		151,056,250
	5b	The grants listed in the Estimates		1
	L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the *Cultural Property Export and Import Act*	10,000	
		Canada Council for the Arts		
	15	Payments to the Canada Council for the Arts under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act	151,284,000	
	15b	Payments to the Canada Council for the Arts under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act		2,090,000
		Canadian Broadcasting Corporation		
	20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	860,175,000	
	20a	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		50,000,000
	20b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of $3,636,000 from Canadian Heritage Vote 30, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		17,670,000
	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	133,252,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Canadian Museum of Civilization		
	35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	84,326,000	
	35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures		15,600,000
	35b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		1,200,000
		Canadian Museum of Nature		
	40	Payments to the Canadian Museum of Nature for operating and capital expenditures	33,949,000	
	40b	Payments to the Canadian Museum of Nature for operating and capital expenditures		57,900,000
		Canadian Radio-television and Telecommunications Commission		
	45	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from: (a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and (b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	2,276,000	
		National Archives of Canada		
	50	Program expenditures, the grants listed in the Estimates, contributions and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access and to reproduction of archival materials	43,472,000	
	50b	Program expenditures and contributions		9,615,955
		National Arts Centre Corporation		
	55	Payments to the National Arts Centre Corporation	26,334,000	
	55b	Payments to the National Arts Centre Corporation		4,675,000
		National Battlefields Commission		
	60	Program expenditures	6,860,000	
	60b	Program expenditures		287,000
		National Capital Commission		
	65	Payment to the National Capital Commission for operating expenditures	66,533,000	
	65b	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of $199,999 from Canadian Heritage Vote 70, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	70	Payment to the National Capital Commission for capital expenditures	32,268,000	
	70a	Payment to the National Capital Commission for capital expenditures		31,122,885
		National Film Board		
	75	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	62,870,000	
	75a	National Film Board Revolving Fund—Operating loss		2,520,000
	75b	National Film Board Revolving Fund—Operating loss		1,839,129
		National Gallery of Canada		
	80	Payments to the National Gallery of Canada for operating and capital expenditures	35,312,000	
	80b	Payments to the National Gallery of Canada for operating and capital expenditures		1,120,000
	85	Payment to the National Gallery of Canada for the purchase of objects for the Collection	6,000,000	

	85b	Payment to the National Gallery of Canada for the purchase of objects for the Collection		2,000,000
		National Library		
	90	Program expenditures, the grants listed in the Estimates	36,986,000	
	90b	Program expenditures		1,604,970
		National Museum of Science and Technology		
	95	Payments to the National Museum of Science and Technology for operating and capital expenditures	35,343,000	
		Public Service Commission		
	110	Program expenditures	113,930,000	
	110a	Program expenditures		14,534,402
	110b	Program expenditures		496,261
		Public Service Staff Relations Board (1)		
	35	Program expenditures	5,840,000	
	35a	Program expenditures		1,841,000
		Status of Women—Office of the Co-ordinator		
	115	Operating expenditures	11,423,000	
	120	The grants listed in the Estimates	11,109,000	
		Telefilm Canada		
	125	Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act*	130,104,000	
		Total Ministry—Budgetary	**2,836,313,741**	**372,841,944**
		Non-budgetary	**10,000**	...
6		**Citizenship and Immigration**		
		Department		
	1	Operating expenditures	586,778,000	
	1a	Operating expenditures		32,723,992
	1b	Operating expenditures—To authorize the transfer of $2,510,707 from Citizenship and Immigration Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	2b	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada 2,390 debts due to Her Majesty in right of Canada amounting to $786,385 related to immigration loans issued pursuant to section 88 of the *Immigration and Refugee Protection Act*—To authorize the transfer of $786,384 from Citizenship and Immigration Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	388,297,577	
		Immigration and Refugee Board of Canada		
	10	Program expenditures	120,219,000	
		Total Ministry—Budgetary	**1,095,294,577**	**32,723,994**
		Non-budgetary	...	...
7		**Environment**		
		Department		
	1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and		
		(f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote	551,241,000	
	1a	Operating expenditures		55,299,620
	1b	Operating expenditures		19,161,840
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	37,480,000	
	5a	Capital expenditures		4,645,000
	5b	Capital expenditures		2,756,384
	10	The grants listed in the Estimates and contributions	67,413,000	
	10a	Contributions		1,700,000
	10b	The grants listed in the Estimates and contributions		30,664,909
		Canada Mortgage and Housing Corporation [4]		
	45	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*	2,071,683,000	
	45a	Operating expenditures		81,100,000
	46b	To increase from $250,000,000,000 to $300,000,000,000 the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the *National Housing Act*		1
		Canadian Environmental Assessment Agency		
	15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	11,408,000	
	15a	Program expenditures		4,381,000
	15b	Program expenditures		696,401
		Office of Infrastructure of Canada [5]		
	100	Operating expenditures	17,468,000	
	100b	Operating expenditures—To authorize the transfer of $1,114,999 from Industry Vote 105, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	105	Contributions	5,191,000	
	105a	Contributions		121,285,000
		Parks Canada Agency [6]		
	100	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	285,265,000	
	100a	Program expenditures, including capital expenditures and the grants listed in the Estimates		30,718,220
	100b	Program expenditures, including capital expenditures and contributions		43,384,930

	105	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*	4,500,000	
	105b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*		3,300,000
		Total Ministry—Budgetary	**3,051,649,000**	**399,093,306**
		Non-budgetary	...	...
8		**Finance**		
		Department		
		Economic, Social and Financial Policies Program		
	1	Operating expenditures and authority to expend revenues received during the fiscal year	72,786,000	
	1b	Operating expenditures and authority to expend revenues received during the fiscal year—To authorize the transfer of $13,179,749 from Finance Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	700,000,000	
	L10	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $230,140,000 to the International Development Association	1	
		Federal-Provincial Transfers Program		
	15	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated and adjusted, including adjustments to the payments in respect to prior fiscal year, in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,730,000,000	
	16b	Pursuant to section 29 of the *Financiel Administration Act*, to authorize the Minister on behalf of Her Majesty in right of Canada to guarantee to the holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Company (Canada) payment of not more than 90% of their net claims in the event of the insolvency or liquidation of the Mortgage Insurance Company of Canada, or GE Capital Mortgage Insurance Company (Canada), subject to the limitation that the aggregate outstanding principal amount of all mortgages covered by the guarantee shall not exceed $100,000,000,000 at any time; and to repeal Finance Vote 26c, *Appropriation Act No. 3, 1994-95*		1
		Auditor General		
	20	Program expenditures and contributions	58,220,000	
	20a	Program expenditures		3,299,000
	20b	Program expenditures		3,679,200
		Canadian International Trade Tribunal		
	25	Program expenditures	8,185,000	
	25b	Program expenditures		380,000
		Financial Transactions and Reports Analysis Centre of Canada		
	30	Program expenditures	28,976,000	
	30b	Program expenditures		1,575,383
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	712,000	
		Total Ministry—Budgetary	**2,598,879,000**	**8,933,585**
		Non-budgetary	**1**	...
9		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercice of jurisdiction in navigation, including aids to navigation and shipping; and		
		(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	1,034,353,000	
	1b	Operating expenditures—To authorize the transfer of $25,455,525 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		3,310,482
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	154,018,000	
	5a	Capital expenditures		42,300,000
	5b	Capital expenditures—To authorize the transfer of $714,703 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	170,094,000	
	10b	The grants listed in the Estimates		1
		Total Ministry—Budgetary	**1,358,465,000**	**45,610,484**
		Non-budgetary	...	...
10		**Foreign Affairs and International Trade**		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from, the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	1,065,239,000	
	1a	Operating expenditures		31,322,759
	1b	Operating expenditures—To authorize the transfer of $10,486,722 from Foreign Affairs and International Trade Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	5	Capital expenditures	138,623,000	
	5a	Capital expenditures		31,335,821
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2002, which is	434,094,709	

10a	The grants listed in the Estimates and contributions		77,475,000
10b	The grants listed in the Estimates		1
	Canadian Commercial Corporation		
15	Program expenditures	16,207,000	
	Canadian International Development Agency		
20	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	191,243,000	
20a	Operating expenditures		10,508,420
25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,623,977,000	
25a	The grants listed in the Estimates		368,715,000
25b	The grants and contributions listed in the Estimates—To authorize the transfer of $2,510,000 from Foreign Affairs and International Trade Vote 20, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		35,040,000
L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $193,500,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts	1	
L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed ($193,500,000 - $96,500,000) $97,000,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts		1
L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated at $4,440,000 on September 30, 2002, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN $985,100 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions	4,440,000	
L35b	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 30, 2002, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN ($985,100 + $125,000) $1,110,100 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions		1
	International Development Research Centre		
40	Payments to the International Development Research Centre	100,941,000	
40a	Payments to the International Development Research Centre		9,155,000
	International Joint Commission		
45	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,930,000	
45a	Program expenditures		4,490,370
45b	Program expenditures		237,502

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		NAFTA Secretariat, Canadian Section		
	50	Program expenditures	2,729,000	
	50b	Program expenditures		105,600
		Total Ministry—Budgetary	**3,577,983,709**	**568,385,474**
		Non-budgetary	**4,440,001**	**2**
11		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	16,853,000	
	1a	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of twelve months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General		1
	1b	Program expenditures		200,000
		Total Ministry—Budgetary	**16,853,000**	**200,001**
		Non-budgetary	...	...
12		**Health**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,392,291,054	
	1a	Operating expenditures		252,395,622
	1b	Operating expenditures		82,330,139
	5	The grants listed in the Estimates and contributions	1,266,073,000	
	5a	The grants listed in the Estimates and contributions		36,849,500
	5b	The grants listed in the Estimates		322,442,622
		Canadian Institutes of Health Research		
	10	Operating expenditures	32,106,000	
	10a	Operating expenditures		7,837,461
	10b	Operating expenditures		1,109,150
	15	The grants listed in the Estimates	633,896,000	
	15a	The grants listed in the Estimates		48,650,058
	15b	The grants listed in the Estimates		1,000,000
		Hazardous Materials Information Review Commission		
	20	Program expenditures	2,565,000	
	20b	Program expenditures		878,170

		Patented Medicine Prices Review Board		
	25	Program expenditures	4,173,000	
	25b	Program expenditures		424,000
		Total Ministry—Budgetary	**3,331,104,054**	**753,916,722**
		Non-budgetary	...	...
13		**Human Resources Development**		
		Department		
	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	522,843,000	
	1a	Operating expenditures		16,371,651
	1b	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account		22,810,093
	5	The grants listed in the Estimates and contributions	813,358,000	
	5a	The grants listed in the Estimates and contributions		117,998,000
	5b	The grants listed in the Estimates and contributions		119,398,031
	6b	Pursuant to subsection 25(2) of the *Financial Administration Act*, payment to reimburse the Government Annuity Account in respect of 330 overpayments made from the Account and interest due, amounting in the aggregate to $57,663.63		57,664
		Canada Industrial Relations Board		
	10	Program expenditures	10,945,000	
	10b	Program expenditures		839,533
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,633,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures	4,024,000	
	20b	Program expenditures		95,849
		Total Ministry—Budgetary	**1,352,803,000**	**277,570,821**
		Non-budgetary	...	...
14		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	96,540,000	
	1a	Program expenditures		19,598,846
	1b	Program expenditures—To authorize the transfer of $3,024,999 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	307,079,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	5a	Operating expenditures		110,661,348
	5b	Operating expenditures—To authorize the transfer of $868,823 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	6b	Pursuant to section 24.1 of the *Financial Administration Act*, to forgive the certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) $96,460, representing the principal of 2 accounts owed by 2 debtors arising from direct loans made from Loans to Native Claimants, established by Indian Affairs and Northern Development Vote L22a, *Appropriation Act No. 4, 1975*; (b) $28,548, representing the amounts owed by 5 debtors arising from the administration of trust funds pursuant to the *Indian Act*, R.S., c. I-5; and (c) $1,000, representing the principal of 1 account owed by 1 debtor arising from direct loans made from the Indian Housing Assistance Account, established by Northern Affairs and National Resources, Vote L51a, *Appropriation Act No. 9, 1966*—To authorize the transfer of $126,007 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	12,919,000	
	15	The grants listed in the Estimates and contributions	4,513,028,000	
	15a	The grants listed in the Estimates and contributions		138,915,000
	15b	The grants listed in the Estimates		1
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	29,903,000	
	L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		15,100,000
	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	47,500,000	
		Northern Affairs Program		
	30	Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	59,968,000	
	30a	Operating expenditures		37,739,000
	30b	Operating expenditures—To authorize the transfer of $6,664,644 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	35	The grants listed in the Estimates and contributions	63,706,900	
	35b	Contributions—To authorize the transfer of $31,030,945 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	40	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	

	40a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		15,000,000
	40b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of $2,999,999 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
		Canadian Polar Commission		
	45	Program expenditures and contributions	894,000	
	45b	Program expenditures		38,072
		Total Ministry—Budgetary	**5,069,734,900**	**321,952,273**
		Non-budgetary	**77,403,000**	**15,100,000**
15		**Industry**		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*	436,900,000	
	1a	Operating expenditures		17,243,081
	1b	Operating expenditures—To authorize the transfer of $35,649,854 from Industry Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	847,203,000	
	5a	The grants listed in the Estimates and contributions		216,954,617
	5b	The grants listed in the Estimates and contributions		1
	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act*	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*	500,000	
		Canadian Space Agency		
	30	Operating expenditures	118,316,000	
	30b	Operating expenditures—To authorize the transfer of $4,446,920 from Industry Vote 35, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	35	Capital expenditures	145,746,000	
	40	The grants listed in the Estimates and contributions	45,438,000	
	40b	Contributions—To authorize the transfer of $11,909,999 from Industry Vote 35, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
		Canadian Tourism Commission		
	45	Program expenditures	83,800,000	
	45a	Program expenditures		12,500,000
	45b	Program expenditures		4,000,000
		Competition Tribunal		
	50	Program expenditures	1,457,000	
	50b	Program expenditures		238,727
		Copyright Board		
	55	Program expenditures	2,170,000	
	55b	Program expenditures		142,600
		Economic Development Agency of Canada for the Regions of Quebec		
	60	Operating expenditures	41,572,000	
	60b	Operating expenditures—To authorize the transfer of $1,215,749 from Industry Vote 65, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	65	The grants listed in the Estimates and contributions	365,561,000	
	65a	Contributions		76,500,000
	65b	The grants listed in the Estimates and contributions		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		National Research Council of Canada		
	75	Operating expenditures	332,147,000	
	75a	Operating expenditures—To authorize the transfer of $7,029,000 from Industry Vote 85, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		20,667,000
	75b	Operating expenditures		8,294,461
	80	Capital expenditures	67,661,000	
	80b	Capital expenditures		3,650,089
	85	The grants listed in the Estimates and contributions	132,005,000	
	85b	Contributions		10,403,692
		Natural Sciences and Engineering Research Council		
	90	Operating expenditures	29,887,000	
	90a	Operating expenditures		2,104,000
	90b	Operating expenditures		626,338
	95	The grants listed in the Estimates	674,840,000	
	95a	The grants listed in the Estimates		46,200,000
	95b	The grants listed in the Estimates		1,050,000
		Social Sciences and Humanities Research Council		
	110	Operating expenditures	15,455,000	
	110a	Operating expenditures		2,362,000
	110b	Operating expenditures—To authorize the transfer of $1,257,464 from Industry Vote 115, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	115	The grants listed in the Estimates	209,947,000	
	115a	The grants listed in the Estimates		246,139,000
		Standards Council of Canada		
	120	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	7,504,000	
		Statistics Canada		
	125	Program expenditures, contributions and authority to expend revenues received during the fiscal year	322,274,000	
	125a	Program expenditures		22,552,700
	125b	Program expenditures		15,345,899
		Total Ministry—Budgetary	**3,879,883,000**	**706,974,211**
		Non-budgetary	**800,000**	...
16		**Justice**		
		Department		
	1	Operating expenditures	433,972,000	
	1a	Operating expenditures		11,188,302
	1b	Operating expenditures		169,724,864
	5	The grants listed in the Estimates and contributions	399,602,000	
	5a	The grants listed in the Estimates and contributions		43,592,378
	5b	The grants listed in the Estimates and contributions		4,334,136

		Canadian Human Rights Commission		
	10	Program expenditures	20,192,000	
	10b	Program expenditures		272,250
		Canadian Human Rights Tribunal		
	15	Program expenditures	3,875,000	
	15b	Program expenditures		902,863
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	5,194,000	
	20a	Operating expenditures		2,554,000
	25	Canadian Judicial Council—Operating expenditures	545,000	
	25a	Canadian Judicial Council—Operating expenditures		1,274,000
		Courts Administration Service [7]		
	27a	Program expenditures—To authorize the transfer of $33,645,000 from Justice Vote 30, and $11,725,000 from Justice Vote 55, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		5,721,682
		Federal Court of Canada [7]		
	30	Program expenditures	33,645,000	
		Law Commission of Canada		
	35	Program expenditures	2,943,000	
	35b	Program expenditures		543,804
		Offices of the Information and Privacy Commissioners of Canada		
		Office of the Information Commissioner of Canada Program		
	40	Program expenditures	4,398,000	
	40b	Program expenditures		525,995
		Office of the Privacy Commissioner of Canada Program		
	45	Program expenditures and contributions	9,817,000	
	45b	Program expenditures		621,000
		Supreme Court of Canada		
	50	Program expenditures	18,559,000	
	50a	Program expenditures		3,942,000
	50b	Program expenditures		653,500
		Tax Court of Canada [7]		
	55	Program expenditures	11,725,000	
		Total Ministry—Budgetary	**944,467,000**	**245,850,774**
		Non-budgetary	...	...
17		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $18,916,322,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that $7,200,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	8,983,228,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
	1a	Operating expenditures		1,082,566,000
	1b	Operating expenditures		77,888,325
	5	Capital expenditures	1,888,962,000	
	5a	Capital expenditures		232,000,000
	5b	Capital expenditures		41,584,369
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	371,749,000	
		Canadian Forces Grievance Board		
	15	Program expenditures	5,555,000	
	15b	Program expenditures		788,300
		Military Police Complaints Commission		
	20	Program expenditures	3,662,000	
		Total Ministry—Budgetary	**11,253,156,000**	**1,434,826,994**
		Non-budgetary	...	...
18		**Natural Resources**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	524,807,000	
	1a	Operating expenditures		42,554,668
	5	Capital expenditures	10,680,000	
	10	The grants listed in the Estimates and contributions	173,840,000	
	10a	The grants listed in the Estimates and contributions		83,964,100
		Atomic Energy of Canada Limited		
	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	132,772,000	
	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		46,000,000
		Canadian Nuclear Safety Commission		
	20	Program expenditures, the grants listed in the Estimates and contributions	53,241,000	
	20a	Program expenditures		6,743,500
	20b	Program expenditures		2,553,472
		Cape Breton Development Corporation		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	68,800,000	
		National Energy Board		
	30	Program expenditures	30,394,000	
	30b	Program expenditures		1,593,700

		Northern Pipeline Agency (8)		
	55	Program expenditures	1,252,000	
		Total Ministry—Budgetary	**995,786,000**	**183,409,440**
		Non-budgetary	...	...
19		**Parliament**		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	41,705,950	
	1b	Program expenditures and contributions		2,746,900
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	205,515,362	
	5b	Program expenditures		2,908,116
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	23,869,000	
	10b	Program expenditures		750,000
		Total Ministry—Budgetary	**271,090,312**	**6,405,016**
		Non-budgetary	...	...
20		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	102,156,000	
	1a	Program expenditures and contributions		26,285,562
	1b	Program expenditures		1,869,152
		Canadian Centre for Management Development		
	5	Program expenditures and contributions	25,894,000	
	5a	Program expenditures		2,488,000
	5b	Program expenditures		3,043,510
		Canadian Intergovernmental Conference Secretariat		
	10	Program expenditures	3,576,000	
	10a	Program expenditures		2,197,000
		Canadian Transportation Accident Investigation and Safety Board		
	15	Program expenditures	22,304,000	
	15b	Program expenditures		4,889,000
		Chief Electoral Officer		
	20	Program expenditures	12,868,000	
	20b	Program expenditures		267,472
		Commissioner of Official Languages		
	25	Program expenditures	16,225,000	
	25b	Program expenditures		560,500

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		National Round Table on the Environment and the Economy		
	30	Program expenditures	4,658,000	
	30b	Program expenditures		34,915
		Office of Indian Residential Schools Resolution of Canada (9)		
	25	Program expenditures and contributions	52,870,000	
	25a	Program expenditures		32,263,000
		Security Intelligence Review Committee		
	40	Program expenditures	2,111,000	
		Total Ministry—Budgetary	**242,662,000**	**73,898,111**
		Non-budgetary	...	...
21		**Public Works and Government Services**		
		Department		
		Government Services Program		
	1	Operating expenditures for the provision of accommodation, common and central services, including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,840,511,000	
	1a	Operating expenditures		115,754,923
	1b	Operating expenditures—To authorize the transfer of $56,587,781 from Public Works and Government Services Vote 5, and $5,670,000 from Public Works and Government Services Vote 10, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		148,506,339
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	368,684,000	
	10	The grants listed in the Estimates and contributions	6,111,002	
		Communication Canada		
	15	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received during the year to offset expenditures incurred in the fiscal year arising from the provision of communication and publishing services	62,726,000	
	15a	Operating expenditures		28,246,741
	15b	Operating expenditures—To authorize the transfer of $1,680,000 from Communication Canada Vote 20, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		9,897,950
	20	The grants listed in the Estimates and contributions	31,250,000	
	20a	The grants listed in the Estimates		1
		Total Ministry—Budgetary	**2,309,282,002**	**302,405,954**
		Non-budgetary	...	...
22		**Solicitor General**		
		Department		
	1	Operating expenditures	35,949,000	
	1a	Operating expenditures—To authorize the transfer of $200,000 from Justice Vote 1, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		16,487,124

1b	Operating expenditures—To authorize the transfer of $1,923,000 from Solicitor General Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		4,671,207
5	The grants listed in the Estimates and contributions	69,723,000	
	Canadian Firearms Centre		
7a	Operating expenditures—To authorize the transfer of $84,840,694 from Justice Vote 1, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		10,000,000
8a	Contributions—To authorize the transfer of $16,500,000 from Justice Vote 5, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	Canadian Security Intelligence Service		
10	Program expenditures	259,230,000	
10b	Program expenditures		8,771,892
	Correctional Service		
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,254,019,000	
15b	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of $135,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		18,675,684
20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	127,000,000	
	National Parole Board		
25	Program expenditures and contributions	28,539,000	
25b	Program expenditures		3,392,767
	Office of the Correctional Investigator		
30	Program expenditures	2,563,000	
30b	Program expenditures		111,850
	Royal Canadian Mounted Police		
35	Law enforcement—Operating expenditures and authority to expend revenues received during the fiscal year	1,183,870,000	
35a	Law enforcement—Operating expenditures—To authorize the transfer of $3,821,365 from Justice Vote 1, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote and to provide a further amount of		21,495,721
35b	Law enforcement—Operating expenditures		122,324,788
40	Law enforcement—Capital expenditures	208,937,000	
40a	Law enforcement—Capital expenditures		215,000
40b	Law enforcement—Capital expenditures		7,395,676
45	Law enforcement—The grants listed in the Estimates and contributions	18,024,880	
45b	Law enforcement—The grants listed in the Estimates		17,803,000
	Royal Canadian Mounted Police External Review Committee		
50	Program expenditures	767,000	
50b	Program expenditures		36,150

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Royal Canadian Mounted Police Public Complaints Commission		
	55	Program expenditures	4,161,000	
	55b	Program expenditures		436,428
		Total Ministry—Budgetary	**3,192,782,880**	**231,817,288**
		Non-budgetary	...	...
23		**Transport**		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the *Aeronautics Act*; and (c) authority to expend revenues received during the fiscal year	193,798,000	
	1b	Operating expenditures—To authorize the transfer of $15,500,000 from Transport Vote 5, and $31,609,709 from Transport Vote 10, *Appropriation Act No. 2, 2003-2004* for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	82,264,000	
	10	The grants listed in the Estimates and contributions	401,548,000	
	10a	The grants listed in the Estimates and contributions		143,450,040
	10b	The grants listed in the Estimates		1
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain-Jetty and the Melocheville Tunnel, Montreal	33,345,000	
	20	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	25,095,000	
	20a	Payments to Marine Atlantic Inc.		16,500,000
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*	266,201,000	
	30	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	459,676,000	
	35	Payments to Queens Quay West Land Corporation for operating and capital expenditures including, for greater certainty, an operating subsidy to Harbourfront Centre	4,000,000	
	40	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	1	
	40a	Payments to Old Port of Montreal Corporation Inc.		18,400,000
		Canadian Transportation Agency		
	55	Program expenditures	23,272,000	
	55b	Program expenditures		1,549,336

		Transportation Appeal Tribunal of Canada (10)		
	60	Program expenditures	1,162,000	
	60b	Program expenditures		210,350
		Total Ministry—Budgetary	**1,490,361,001**	**180,109,728**
		Non-budgetary	...	...
24		**Treasury Board**		
		Secretariat		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	151,617,000	
	1a	Operating expenditures		41,692,074
	1b	Operating expenditures		10,086,850
	2	Contributions	18,600,000	
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	750,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	20,783,000	
	10a	Government-wide initiatives		31,746,000
	10b	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada		417,550
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		193,520,000
	15b	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		107,265,000
	20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*	1,450,900,000	
	20b	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*		38,000
	21b	Payment to the Canadian Wheat Board pursuant to subsection 7(3) of the *Canadian Wheat Board Act* for losses sustained in the 2002-2003 wheat pool		84,484,000
		Total Ministry—Budgetary	**2,391,900,000**	**469,249,474**
		Non-budgetary	...	...
25		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible and such other work on other properties as may be required to protect the interest of the Director therein	665,515,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	1a	Operating expenditures		17,387,000
	1b	Operating expenditures		84,678,367
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,788,868,000	
	5a	The grants listed in the Estimates		22,500,000
	5b	The grants listed in the Estimates and contributions		23,012,835
		Veterans Review and Appeal Board Program		
	10	Program expenditures	8,799,000	
	10b	Program expenditures		586,366
		Total Ministry—Budgetary	**2,463,182,000**	**148,164,568**
		Non-budgetary	...	...
26		**Western Economic Diversification** (11)		
	130	Operating expenditures	38,795,000	
	130b	Operating expenditures		3,901,350
	135	The grants listed in the Estimates and contributions	258,933,000	
	135a	Contributions		46,700,000
	135b	The grants listed in the Estimates and contributions		31,001,445
		Total Ministry—Budgetary	**297,728,000**	**81,602,795**
		Non-budgetary	...	...
		Total Government—Budgetary	**58,828,852,178**	**7,468,034,103**
		Non-budgetary	**82,653,002**	**15,100,002**

(L) Non-budgetary authority (loan, investment or advance).

(1) The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 and Enterprise Cape Breton Corporation were formerly displayed as agencies under the Ministry of Industry.

(2) During the year, Canada Post Corporation was transferred from Transport.

(3) During the year, Public Service Staff Relations Board was transferred from Privy Council.

(4) During the year, Canada Mortgage and Housing Corporation was transferred from Transport.

(5) During the year, Office of Infrastructure of Canada was transferred from Industry.

(6) During the year, Parks Canada Agency was transferred from Canadian Heritage.

(7) Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.

(8) During the year, Northern Pipeline Agency was transferred from Foreign Affairs and International Trade.

(9) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services.

(10) During the year, Civil Aviation Tribunal was replaced by Transportation Appeal Tribunal of Canada.

(11) The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
2	**Agriculture and Agri-Food**		
	Department		
	Grants to agencies established under the *Farm Products Agencies Act*	200,000	
	Payments in connection with the *Agricultural Marketing Programs Act*	65,500,000	
	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	4,000,000	
	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	227,300,000	
	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	212,600,000	
	Contributions in support of business risk management programs under the agricultural policy framework		1,174,180,000
	Contributions to a Transition to Future Risk Management Programming		598,884,000
	Contributions in support of the Bovine spongiform encephalopathy (BSE) recovery program		361,577,100
	Payments in connection with the *Farm Income Protection Act*—Province-based programs		11,440,667
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	56,539,000	
	Canadian Pari-Mutuel Agency Revolving Fund (*Revolving Funds Act*)	1	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	1,500,000	6,000,000
	Contributions to employee benefit plans	58,636,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (*Appropriation Act No. 4, 1994-95*)	(127,000)	
	Contributions to employee benefit plans	2,846,000	
	Total Ministry—Budgetary	**629,060,947**	**2,152,081,767**
	Non-budgetary	...	...
3	**Atlantic Canada Opportunities Agency** (2)		
	Department		
	Liabilities in Atlantic Canada under the *Small Business Loans Act*	2,500,000	200,000
	Liabilities under the *Canada Small Business Financing Act*	2,100,000	1,000,000
	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	400,000	(375,060)
	Contributions to employee benefit plans	7,281,000	
	Total Ministry—Budgetary	**12,281,000**	**824,940**
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
4	**Canada Customs and Revenue Agency**		
	Department		
	Minister of National Revenue—Salary and motor car allowance	66,946	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	34,076,000	(3,198,000)
	Contributions to employee benefit plans	477,496,000	
	Children's special allowance payments (*Children's Special Allowances Act*)	147,000,000	3,000,000
	Total Ministry—Budgetary	**658,638,946**	**(198,000)**
	Non-budgetary	...	...
5	**Canadian Heritage**		
	Department		
	Salaries of the Lieutenant Governors (*Salaries Act*)	930,000	
	Payments under *Lieutenant Governors Superannuation Act*	580,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	19,587,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	5,619,000	
	National Archives of Canada		
	Contributions to employee benefit plans	6,071,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	1,400,000	
	Contributions to employee benefit plans	393,000	
	National Film Board		
	National Film Board Revolving Fund (*Revolving Funds Act*)	375,000	
	National Library		
	Contributions to employee benefit plans	4,766,000	
	Public Service Commission		
	Contributions to employee benefit plans	16,758,000	
	Staff Development and Training Revolving Fund (*Revolving Funds Act*)	(130,000)	
	Public Service Staff Relations Board [1]		
	Contributions to employee benefit plans	800,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,363,000	
	Total Ministry—Budgetary	**58,760,946**	...
	Non-budgetary	...	...

6	**Citizenship and Immigration**		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	54,606,000	
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	15,116,000	
	Total Ministry—Budgetary	**69,788,946**	...
	Non-budgetary	...	...
7	**Environment**		
	Department		
	Minister of the Environment—Salary and motor car allowance	67,000	
	Contributions to employee benefit plans	64,483,000	
	Canada Foundation for Sustainable Development Technology		125,000,000
	Canadian Foundation for Climate and Atmospheric Sciences		50,000,000
	Canada Mortgage and Housing Corporation [4]		
	(L) Advances under the *National Housing Act*	(218,800,000)	
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,333,000	
	Office of Infrastructure of Canada [5]		
	Contributions to employee benefit plans	1,237,000	
	Parks Canada Agency [6]		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	72,158,000	
	Contributions to employee benefit plans	38,446,000	
	Total Ministry—Budgetary	**177,724,000**	**175,000,000**
	Non-budgetary	**(218,800,000)**	...
8	**Finance**		
	Department		
	Economic, Social and Financial Policies Program		
	Minister of Finance—Salary and motor car allowance	66,946	
	Payments to International Development Association (*Bretton Woods and Related Agreements Act*)	377,883,000	
	Payments to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	12,500,000	(12,500,000)
	Contributions to employee benefit plans	10,601,000	
	Purchase of domestic coinage (*Royal Canadian Mint Act*)	52,000,000	(3,887,000)
	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US $7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $11,368,000 on August 28, 2002, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	11,368,000	
	(L) Payments and encashment of notes issued to the European Bank for Reconstruction Development pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act*—Capital subscriptions	16,673,000	
	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	177,000,000	
	Public Debt Program		
	Interest and other costs (*Financial Administration Act*)	37,600,000,000	(1,400,000,000)
	Federal-Provincial Transfers Program		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	31,000,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	10,499,000,000	(694,000,000)
	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	19,300,000,000	25,000,000
	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(614,000,000)	73,000,000
	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,697,000,000)	257,000,000
	2003 Canada Health and Social Transfer Supplement Trust		2,500,000,000
	The Diagnostic/Medical Equipment Trust		1,500,000,000
	Health Reform Transfer (Part V.I—*Federal-Provincial Fiscal Arrangements Act*)		1,000,000,000
	Provincial Personal Income Tax Revenue Guarantee Program		58,000,000
	Auditor General		
	Contributions to employee benefit plans	8,252,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,349,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	2,696,000	
	Total Ministry—Budgetary	**64,584,347,946**	**3,302,613,000**
	Non-budgetary	**205,041,000**	...
9	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	109,955,000	
	Total Ministry—Budgetary	**110,021,946**	...
	Non-budgetary	...	...
10	**Foreign Affairs and International Trade**		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	66,946	
	Minister for International Trade—Salary and motor car allowance	66,946	
	Payments under the *Diplomatic Service (Special) Superannuation Act*	250,000	
	Contributions to employee benefit plans	108,298,000	
	Passport Office Revolving Fund (*Revolving Funds Act*)	(5,295,000)	
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	66,946	
	Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)	248,540,000	
	Contributions to employee benefit plans	19,456,000	
	(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)	5,100,000	666,500

	Export Development Canada		
	Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	70,000,000	
	(L) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	1,282,000,000	
	International Joint Commission		
	Contributions to employee benefit plans	552,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	201,000	
	Total Ministry—Budgetary	**442,202,838**	...
	Non-budgetary	**1,287,100,000**	**666,500**
11	**Governor General**		
	Salary of the Governor General (*Governor General's Act*)	108,000	
	Annuities payable under the *Governor General's Act*	354,000	
	Contributions to employee benefit plans	1,874,000	
	Total Ministry—Budgetary	**2,336,000**	...
	Non-budgetary	...	...
12	**Health**		
	Department		
	Minister of Health—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	101,405,000	
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	3,157,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	413,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	565,000	
	Total Ministry—Budgetary	**105,606,946**	...
	Non-budgetary	...	...
13	**Human Resources Development**		
	Department		
	Minister of Human Resources Development—Salary and motor car allowance	66,946	
	Minister of Labour—Salary and motor car allowance	66,946	
	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	149,400,000	105,800,000
	The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	2,000,000	(1,700,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	31,300,000	(700,000)
	The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	104,300,000	14,000,000
	Canada Student Financial Assistance Act—Canada study grants	93,700,000	(15,500,000)
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*	395,000,000	(15,000,000)
	Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)	35,000	
	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	22,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [(1)]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Civil service insurance actuarial liability adjustments	145,000	
	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	60,000,000	(8,000,000)
	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	14,700,000	(1,400,000)
	Old age security payments (*Old Age Security Act*)	20,600,000,000	219,000,000
	Guaranteed income supplement payments (*Old Age Security Act*)	5,805,000,000	(21,000,000)
	Allowance payments (*Old Age Security Act*)	395,000,000	17,000,000
	Contributions to employee benefit plans	213,424,000	
	(L) Loans disbursed under the *Canada Student Financial Assistance Act*	1,526,100,000	(165,300,000)
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,525,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	156,000	
	Total Ministry—Budgetary	**27,865,840,892**	**292,500,000**
	Non-budgetary	**1,526,100,000**	**(165,300,000)**
14	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	10,007,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	2,000,000	
	Indian annuities treaty payments (*Indian Act*)	1,400,000	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	141,606,000	
	Contributions to employee benefit plans	30,803,000	
	Northern Affairs Program		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,471,000	
	Contributions to employee benefit plans	5,754,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	69,000	
	Total Ministry—Budgetary	**193,191,946**	...
	Non-budgetary	...	...

15	**Industry**		
	Department		
	Minister of Industry—Salary and motor car allowance	66,946	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)	(8,518,000)	
	Liabilities under the *Small Business Loans Act*	25,800,000	(12,800,000)
	Liabilities under the *Canada Small Business Financing Act*	36,800,000	(1,750,000)
	Loan guarantees pursuant to paragraph 14(1)(b) of the *Department of Industry Act*		42,655,781
	Contributions to employee benefit plans	59,006,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	9,194,000	
	Competition Tribunal		
	Contributions to employee benefit plans	157,000	
	Copyright Board		
	Contributions to employee benefit plans	301,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the *Small Business Loans Act*	13,400,000	(2,100,000)
	Liabilities under the *Canada Small Business Financing Act*	21,900,000	2,700,000
	Contributions to employee benefit plans	4,878,000	
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*	75,954,000	
	Contributions to employee benefit plans	38,087,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	3,415,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,703,000	
	Statistics Canada		
	Contributions to employee benefit plans	60,691,000	
	Total Ministry—Budgetary	**352,834,946**	**28,705,781**
	Non-budgetary	...	...
16	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	51,440,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,394,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	327,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	316,076,000	
	Contributions to employee benefit plans	694,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Federal Court of Canada [7]		
	Contributions to employee benefit plans	4,567,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	167,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Office of the Information Commissioner of Canada Program		
	Contributions to employee benefit plans	666,000	
	Office of the Privacy Commissioner of Canada Program		
	Contributions to employee benefit plans	1,415,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	4,432,000	
	Contributions to employee benefit plans	1,939,000	
	Tax Court of Canada [7]		
	Contributions to employee benefit plans	1,235,000	
	Total Ministry—Budgetary	**385,418,946**	...
	Non-budgetary	...	...
17	**National Defence**		
	Department		
	Minister of National Defence—Salary and motor car allowance	66,946	
	Payments under the *Supplementary Retirement Benefits Act*	11,500,000	
	Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,500,000	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (*Appropriation Act No. 4, 1968*)	100,000	
	Pensions and other employee benefits—Members of the Military	793,987,587	
	Contributions to employee benefit plans	202,906,413	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	592,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	359,000	
	Total Ministry—Budgetary	**1,012,011,946**	...
	Non-budgetary	...	...

18	**Natural Resources**		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	52,157,000	
	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)	1,111,000	
	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,599,000	
	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	3,450,000	
	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	2,175,000	
	Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	18,000,000	8,380,000
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	26,600,000	17,808,420
	Geomatics Canada Revolving Fund (*Revolving Funds Act*)	(2,356,000)	
	Newfoundland fiscal equalization offset payments		223,637,505
	Canada Foundation for Sustainable Development Technology		125,000,000
	Canadian Nuclear Safety Commission		
	Contributions to employee benefit plans	6,829,000	
	National Energy Board		
	Contributions to employee benefit plans	4,636,000	
	Northern Pipeline Agency (8)		
	Contributions to employee benefit plans	103,000	
	Total Ministry—Budgetary	**114,370,946**	**374,825,925**
	Non-budgetary	...	...
19	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	20,425,100	827,700
	Contributions to employee benefit plans	4,901,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	90,586,218	12,255,825
	Contributions to employee benefit plans	28,685,887	
	Library of Parliament		
	Contributions to employee benefit plans	3,804,000	
	Total Ministry—Budgetary	**148,402,205**	**13,083,525**
	Non-budgetary	...	...
20	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	137,172	
	President of the Privy Council—Salary and motor car allowance	66,946	
	Leader of the Government in the Senate—Salary and motor car allowance	66,946	
	Ministers without portfolio or Ministers of State—Motor car allowance	23,342	
	Contributions to employee benefit plans	12,016,004	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	1,472,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	354,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,409,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	209,491	
	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, *Constitution Act, 1982* and the *Electoral Boundaries Readjustment Act*)	34,149,000	57,628,000
	Contributions to employee benefit plans	2,583,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	2,045,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	20,000	
	Contributions to employee benefit plans	337,000	
	Office of Indian Residential Schools Resolution of Canada (9)		
	Contributions to employee benefit plans	3,683,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	227,000	
	Total Ministry—Budgetary	**60,798,901**	**57,628,000**
	Non-budgetary	...	...
21	**Public Works and Government Services**		
	Department		
	Government Services Program		
	Minister of Public Works and Government Services – Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	68,166,000	
	Real Property Disposition Revolving Fund (*Revolving Funds Act*)	(16,647,000)	
	Optional Services Revolving Fund (*Revolving Funds Act*)	(129,000)	
	Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)	(1,100,000)	
	Translation Bureau Revolving Fund (*Revolving Funds Act*)	3,300,000	10,000,000
	Communication Canada		
	Contributions to employee benefit plans	4,989,000	
	Total Ministry—Budgetary	**58,645,946**	**10,000,000**
	Non-budgetary	...	...

22	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	4,316,000	
	Correctional Service		
	Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))	201,000	
	Contributions to employee benefit plans	154,559,000	
	CORCAN Revolving Fund (*Revolving Funds Act*)	84,000	
	National Parole Board		
	Contributions to employee benefit plans	4,743,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	359,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	224,363,000	
	Contributions to employee benefit plans	39,704,000	
	Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*	23,000,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	94,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	516,000	
	Total Ministry—Budgetary	**452,005,946**	...
	Non-budgetary	...	...
23	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	66,946	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, *Appropriation Act No. 5, 1963*)	3,300,000	
	Contributions to employee benefit plans	58,464,000	
	Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*	1,900,000	
	Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*	50,400,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,462,000	
	Transportation Appeal Tribunal of Canada (10)		
	Contributions to employee benefit plans	127,000	
	Total Ministry—Budgetary	**117,719,946**	...
	Non-budgetary	...	...
24	**Treasury Board**		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	66,946	
	Contributions to employee benefit plans	18,602,000	
	Payments under the *Public Service Pension Adjustment Act*	25,000	
	Total Ministry—Budgetary	**18,693,946**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
25	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	66,946	
	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	12,000	
	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	10,000	
	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	175,000	
	Contributions to employee benefit plans	33,053,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,616,000	
	Total Ministry—Budgetary	**34,932,946**	...
	Non-budgetary	...	...
26	**Western Economic Diversification** [11]		
	Liabilities under the *Small Business Loans Act*	7,900,000	60,000
	Liabilities under the *Canada Small Business Financing Act*	9,900,000	2,400,000
	Contributions to employee benefit plans	4,915,000	
	Total Ministry—Budgetary	**22,715,000**	**2,460,000**
	Non-budgetary	...	...
	Total Government—Budgetary	**97,688,354,919**	**6,409,524,938**
	Non-budgetary	**2,799,441,000**	**(164,633,500)**

(L) Non-budgetary authority (loan, investment or advance).

[1] Details of statutory authorities not shown in the Estimates are not included in this appendix.

[2] The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 was formerly displayed as agency under the Ministry of Industry.

[3] During the year, Public Service Staff Relations Board was transferred from Privy Council.

[4] During the year, Canada Mortgage and Housing Corporation was transferred from Transport.

[5] During the year, Office of Infrastructure of Canada was transferred from Industry.

[6] During the year, Parks Canada Agency was transferred from Canadian Heritage.

[7] Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.

[8] During the year, Northern Pipeline Agency was transferred from Foreign Affairs and International Trade.

[9] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services.

[10] During the year, Civil Aviation Tribunal was replaced by Transportation Appeal Tribunal of Canada.

[11] The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			$
2		**Agriculture and Agri-Food**	
		Department	
	(S)	*Farm Products Agencies Act*, section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of $400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund—*Revolving Funds Act*, section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	3,349,781
		Canadian Dairy Commission	
	(S)	(L) *Canadian Dairy Commission Act*, section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*, shall not exceed $300,000,000 (Net)	300,000,000
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund—*Appropriation Act No. 4, 1994-95* To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $12,000,000 the revenues received in respect of the purpose of the Fund	12,322,690
		Farm Credit Canada	
	(S)	(L) *Farm Credit Canada Act*	
		Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	1,795,829,000
		Total Ministry—Budgetary	**16,272,471**
		Non-budgetary	**2,102,496,000**
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act*	134,603,972

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount $
	10	Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	6,461,864
		Total Ministry—Budgetary	**141,065,836**
		Non-budgetary	...
4		**Canadian Heritage**	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund—*Revolving Funds Act*, section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $25,000,000 at any time. Increase of authority as per Vote 121d, *Appropriation Act No. 4, 1994-95*	1,378,247
		Parks Canada Agency[1]	
	110	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to *Parks Canada Agency Act*, section 19	62,055,326
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time	7,735,449
		Total Ministry—Budgetary	**71,169,022**
		Non-budgetary	...
5		**Citizenship and Immigration**	
		Department	
	(S)	(L) *Immigration Act*, section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 and section 88 of the *Immigration and Refugee Protection Act*, shall not exceed $110,000,000 (Net)	66,474,327
		Total Ministry—Budgetary	...
		Non-budgetary	**66,474,327**
7		**Finance**	
		Department	
		Economic, Social and Financial Policies Program	
	(S)	*Bretton Woods and Related Agreements Act*, subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit 225,000,000 SDR	86,308,928

	(S)	*Financial Institutions Depositors Compensation Act*, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831
	(S)	(L) *Canadian Commercial Bank Financial Assistance Act*, section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000
	(S)	(L) *Bretton Woods and Related Agreements Act*, subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC 2000-355) (Gross)	167,541,789
	(S)	(L) *Petro-Canada Limited Act*, as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000 (Gross)	1,573,645,679
		Canada Deposit Insurance Corporation	
	(S)	(L) *Canada Deposit Insurance Corporation Act*, subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $6,000,000,000 (Net)	6,000,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	*Office of the Superintendent of Financial Institutions Act*, sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	68,907,164
		Total Ministry—Budgetary	**223,787,923**
		Non-budgetary	**7,770,415,615**
8		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed $30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**30,000,000**
9		**Foreign Affairs and International Trade**	
		Department	
	(S)	Passport Office Revolving Fund—*Revolving Funds Act*, section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	14,264,086

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
	L11	*Appropriation Act No. 1, 1971* To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)	9,847,370
	L12	*Appropriation Act No. 2, 1954* To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)	29,633,002
		Canadian Commercial Corporation	
	(S)	(L) *Canadian Commercial Corporation Act*, section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Canadian International Development Agency	
	(S)	(L) *International Development (Financial Institutions) Assistance Act*—Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	71,924,924
	(S)	(L) *International Development (Financial Institutions) Assistance Act*—African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,245,207,684
	(S)	(L) *International Development (Financial Institutions) Assistance Act*—Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,847,422,639
	(S)	(L) *International Development (Financial Institutions) Assistance Act*—Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,674,821,101
		Export Development Canada	
	(S)	(L) *Export Development Act*, section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is $1,500,000,000 (Gross)	516,800,000
		Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	12,539,097,060
		Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed $13,000,000,000 (Net)	3,453,821,892
		(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes)	
		Total Ministry—Budgetary	**14,264,086**
		Non-budgetary	**26,398,575,672**

13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	*Appropriation Act No. 4, 1987-88*, Vote 5c Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 2002-2003 fiscal year of $27,840,319	32,159,681
	L20	*Appropriation Act No. 1, 1970* Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed $48,550,835 (Net)	48,450,401
		Northern Affairs Program	
	L40	*Appropriation Act No. 3, 1975* Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is $320,000 (Gross)	305,503
	L55	*Appropriation Act No. 3, 1953* To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed $6,633,697 (Net)	6,550,860
	L81a	*Appropriation Act No. 4, 1969* To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	**32,159,681**
		Non-budgetary	**60,306,764**
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*, Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $25,000,000 to $15,000,000 as per Vote 21b, *Appropriation Act No. 4, 1996-97*	62,514,169
	L97b	*Appropriation Act No. 1, 1970* Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time (Net)	1,950,000
		National Research Council of Canada	
	(S)	*National Research Council Act*, paragraph 5(1)(e) Unspent amount carried forward from previous year as per the *National Research Council Act*	8,599,314
		Total Ministry—Budgetary	**71,113,483**
		Non-budgetary	**1,950,000**

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount $
16		**National Defence**	
		Department	
	L11c	*Appropriation Act No. 1, 1976*, established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, Vote L11c of 1991, and Vote L11b, *Appropriation Act No. 4, 2002* shall not exceed $120,000,000 (Net)	90,325,571
	L15	*Special Appropriation Act, 1963* Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000 (Net)	13,974,102
		Total Ministry—Budgetary	**...**
		Non-budgetary	**104,299,673**
17		**Natural Resources**	
		Department	
	(S)	*Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	3,134,598
	(S)	*Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000	3,025,295
	(S)	Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time	2,083,052
		Cape Breton Development Corporation	
	L40a	*Appropriation Act No. 4, 1975* *Cape Breton Development Corporation Act*, subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	**8,242,945**
		Non-budgetary	**50,000,000**

20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed $5,000,000 at any time	5,906,323
	(S)	Optional Services Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*	30,280,547
	(S)	Consulting and Audit Canada Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $30,000,000 to $25,100,163 as per *Appropriation Act No. 5, 1998-99*	21,530,251
	(S)	Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95* To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of $13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*	29,275,807
	(S)	Real Property Services Revolving Fund—*Revolving Funds Act*, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time	150,000,000
	(S)	Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act*, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from $64,000,000 to $45,000,000 as last amended by Vote 6b, *Appropriation Act No. 4, 1999-2000*	36,737,563
	(S)	Defence Production Revolving Fund—*Defence Production Act*, section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	*Appropriation Act No. 3, 1990-91* To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	1,464,757
	(S)	(L) *Seized Property Management Act*, 1993, section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	42,367,108
		Total Ministry—Budgetary	**373,730,491**
		Non-budgetary	**43,831,865**
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time	13,872,972
	L14b	*Appropriation Act No. 1, 1969* To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, *Appropriation Act No. 3, 1982-83* (Net)	42,048
		Total Ministry—Budgetary	**13,872,972**
		Non-budgetary	**42,048**

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote	Department or agency	Amount $
22		**Transport**	
		Canada Post Corporation [2]	
	(S)	(L) *Canada Post Corporation Act*, sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000 (Net)	500,000,000
		Royal Canadian Mint [2]	
	(S)	(L) *Royal Canadian Mint Act*, subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**575,000,000**
24		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) *Veterans' Land Act* There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed $605,000,000 (Net)	604,863,646
		Total Ministry—Budgetary	...
		Non-budgetary	**604,863,646**
		Total Government—Budgetary	**965,678,910**
		Non-budgetary	**37,808,255,610**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] During the year, Parks Canada Agency was transferred to Environment.
[2] During the year, Canada Post Corporation and Royal Canadian Mint were transferred to Canada Customs and Revenue Agency.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount [1]
			$
4		**Canada Customs and Revenue Agency**	
		Department	
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*; the appropriations for the fiscal year ending March 31, 2004, that may be charged to the following fiscal year ending March 31	188,350,999
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2004, that may be charged to the following fiscal year ending March 31	11,930,985
	10	Contributions; the appropriations for the fiscal year ending March 31, 2004, that may be charged to the following fiscal year ending March 31	17,342,888
		Total Ministry—Budgetary	**217,624,872**
		Non-budgetary	...
5		**Canadian Heritage**	
		National Film Board	
	(S)	National Film Board Revolving Fund Decrease in the net book value of fixed assets	(1,940,863)
		Total Ministry—Budgetary	**(1,940,863)**
		Non-budgetary	...
7		**Environment**	
		Parks Canada Agency	
	100	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2004, that may be charged to the following fiscal year	47,841,916
		Total Ministry—Budgetary	**47,841,916**
		Non-budgetary	...
8		**Finance**	
		Department	
		Petro-Canada Limited	
	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22	...[2]
	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5	...[2]
		Total Ministry—Budgetary	...
		Non-budgetary	...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year—*Concluded*

Section	Vote	Department or agency	Amount[1]
			$
15		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	636,643
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the *National Research Council Act*	79,498,255
		Total Ministry—Budgetary	**80,134,898**
		Non-budgetary	...
21		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Consulting and Audit Canada Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	226,349
	(S)	Translation Bureau Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	29,475,451
		Total Ministry—Budgetary	**29,701,800**
		Non-budgetary	...
		Total Government—Budgetary	**373,362,623**
		Non-budgetary	...

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] Does not include most of the exchange valuation adjustments.
[2] Repealed by the *Petro-Canada Public Participation Act*, Sections 14 and 15.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
2	**Agriculture and Agri-Food**						
	Department	26,278	2,494,277	2,520,555	2,491,936		28,619
	Canadian Food Inspection Agency	25,000	425,783	450,783	358,531	67,252	25,000
	Canadian Grain Commission		55,730	55,730		30,730	25,000
	Total Ministry	**51,278**	**2,975,790**	**3,027,068**	**2,850,467**	**97,982**	**78,619**
3	**Atlantic Canada Opportunities Agency** [1]						
	Department		5,699	5,699	1,736	...	3,963
	Total Ministry	...	**5,699**	**5,699**	**1,736**	...	**3,963**
4	**Canada Customs and Revenue Agency**						
	Department		482,417	482,417	482,417		
	Total Ministry	...	**482,417**	**482,417**	**482,417**	...	...
5	**Canadian Heritage**						
	Department	3,106	20,359	23,465	16,794	...	6,671
	Canadian Radio-television and Telecommunications Commission		3,655	3,655	3,655	...	
	National Archives of Canada	24,797	151,883	176,680	151,683	...	24,997
	National Library	3,347	67,789	71,136	66,463	...	4,673
	Public Service Commission		6,262	6,262	6,262	...	...
	Public Service Staff Relations Board [2]		326	326		...	326
	Status of Women – Office of the Co-ordinator	175	194	369	369	...	...
	Total Ministry	**31,425**	**250,468**	**281,893**	**245,226**	...	**36,667**
6	**Citizenship and Immigration**						
	Department	62,000	22,426	84,426	24,348	37,652	22,426
	Immigration and Refugee Board of Canada		6,867	6,867	6,867		...
	Total Ministry	**62,000**	**29,293**	**91,293**	**31,215**	**37,652**	**22,426**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Continued*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
7	**Environment**						
	Department	82,409	337,371	419,780	305,199	...	114,581
	Canadian Environmental Assessment Agency	...	97	97	...	...	97
	Total Ministry	**82,409**	**337,468**	**419,877**	**305,199**	**...**	**114,678**
8	**Finance**						
	Department	11,454	613	12,067	...	11,454	613
	Auditor General	25,000	3,012	28,012	25,000	...	3,012
	Canadian International Trade Tribunal	...	2,292	2,292	...	...	2,292
	Financial Transactions and Reports Analysis Centre of Canada	12,306	7,817	20,123	...	12,306	7,817
	Office of the Superintendent of Financial Institutions	586	377	963	...	586	377
	Total Ministry	**49,346**	**14,111**	**63,457**	**25,000**	**24,346**	**14,111**
9	**Fisheries and Oceans**	**1,215,865**	**749,367**	**1,965,232**	**1,391,883**	**...**	**573,349**
10	**Foreign Affairs and International Trade**						
	Department	795,194	2,505,146	3,300,340	2,505,140	...	795,200
	Canadian International Development Agency	...	340	340	...	...	340
	Total Ministry	**795,194**	**2,505,486**	**3,300,680**	**2,505,140**	**...**	**795,540**
11	**Governor General**	**309**	**402**	**711**	**392**	**319**	**...**
12	**Health**						
	Department	151,000	219,399	370,399	162,408	56,991	151,000
	Canadian Institutes of Health Research	...	155	155	...	...	155
	Total Ministry	**151,000**	**219,554**	**370,554**	**162,408**	**56,991**	**151,155**
13	**Human Resources Development**						
	Department	151,859	258,988	410,847	243,289	...	167,558
	Canada Industrial Relations Board	139	...	139	...	139	...
	Canadian Centre for Occupational Health and Safety	25	...	25	25	...	...
	Total Ministry	**152,023**	**258,988**	**411,011**	**243,314**	**139**	**167,558**

14	**Indian Affairs and Northern Development**						
	Department	93,516	99,690	193,206	57,280	...	135,926
	Total Ministry	**93,516**	**99,690**	**193,206**	**57,280**	**...**	**135,926**
15	**Industry**						
	Department	143,834	264,453	408,287	199,749	...	208,538
	Atlantic Canada Opportunities Agency (1)	36	(36)	...	...	...	...
	Canadian Space Agency	16,327	18,158	34,485	12,106	4,221	18,158
	Competition Tribunal	...	2,456	2,456	...	...	2,456
	Economic Development Agency of Canada for the Regions of Quebec	2,751	10,627	13,378	2,751	...	10,627
	National Research Council of Canada	18,394	159,570	177,964	166,817	...	11,147
	Natural Sciences and Engineering Research Council	431	141	572	...	431	141
	Social Sciences and Humanities Research Council	...	1,827	1,827	...	...	1,827
	Statistics Canada	...	7,842	7,842	7,842	...	...
	Total Ministry	**181,773**	**465,038**	**646,811**	**389,265**	**4,652**	**252,894**
16	**Justice**						
	Department	1,402	20,679	22,081	1,401	1	20,679
	Canadian Human Rights Commission	8,279	38	8,317	8,279	...	38
	Canadian Human Rights Tribunal	...	151	151	151	...	...
	Courts Administration Service (1)	...	93,912	93,912	60,513	8,399	25,000
	Federal Court of Canada (1)	25,000	(25,000)	...	...	...	...
	Offices of the Information and Privacy Commissioners of Canada	525	13,625	14,150	6,825	525	6,800
	Supreme Court of Canada	6,021	22,545	28,566	...	6,021	22,545
	Tax Court of Canada (1)	17	(17)	...	...	...	...
	Total Ministry	**41,244**	**125,933**	**167,177**	**77,169**	**14,946**	**75,062**
17	**National Defence**						
	Department	155,868	22,728,131	22,883,999	17,746,011	...	5,137,988
	Military Police Complaints Commission	...	320	320	...	...	320
	Total Ministry	**155,868**	**22,728,451**	**22,884,319**	**17,746,011**	**...**	**5,138,308**
18	**Natural Resources**						
	Department	112,439	209,731	322,170	204,599	...	117,571
	Canadian Nuclear Safety Commission	7,966	2,019	9,985	9,981	...	4
	National Energy Board	2,910	6,758	9,668	...	2,910	6,758
	Total Ministry	**123,315**	**218,508**	**341,823**	**214,580**	**2,910**	**124,333**
20	**Privy Council**						
	Department	6,638	36,023	42,661	6,638	11,023	25,000
	Canadian Centre for Management Development	100	14,032	14,132	...	100	14,032
	Canadian Intergovernmental Conference Secretariat	20	...	20	...	20	...
	Canadian Transportation Accident Investigation and Safety Board	21,794	101,464	123,258	95,750	2,508	25,000
	Chief Electoral Officer	...	3,598	3,598	3,598	...	...
	Commissioner of Official Languages	326	1,929	2,255	...	326	1,929
	Security Intelligence Review Committee	116	...	116	116	...	...
	Total Ministry	**28,994**	**157,096**	**186,090**	**106,152**	**13,977**	**65,961**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
21	**Public Works and Government Services**						
	Department	218,384	202,150	420,534	116,318	102,066	202,150
	Communication Canada	1,988	7,228	9,216	...	1,988	7,228
	Total Ministry	**220,372**	**209,378**	**429,750**	**116,318**	**104,054**	**209,378**
22	**Solicitor General**						
	Department	1,556	...	1,556	...	1,556	...
	Canadian Security Intelligence Service	595	711,319	711,914	709,303	...	2,611
	Correctional Service	295,200	736,100	1,031,300	801,637	...	229,663
	National Parole Board	15,440	9,456	24,896	19,199	...	5,697
	Royal Canadian Mounted Police	2,749,457	5,197,145	7,946,602	6,299,203	...	1,647,399
	Total Ministry	**3,062,248**	**6,654,020**	**9,716,268**	**7,829,342**	**1,556**	**1,885,370**
23	**Transport**						
	Department	2,051,926	2,759,521	4,811,447	2,735,000	...	2,076,447
	Total Ministry	**2,051,926**	**2,759,521**	**4,811,447**	**2,735,000**	...	**2,076,447**
24	**Treasury Board**	...	**6,545**	**6,545**	...	...	**6,545**
25	**Veterans Affairs**	...	**57,968**	**57,968**	**57,968**	...	...
26	**Western Economic Diversification** (4)	...	**7,535**	**7,535**	**7,535**	...	...
	Total Government	**8,550,105**	**41,318,726**	**49,868,831**	**37,581,017**	**359,524**	**11,928,290**

(1) The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.
(2) During the year, Public Service Staff Relations Board was transferred from Privy Council.
(3) Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.
(4) The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

SECTION 2

2003-2004

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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Department

Objectives

To provide information, research and technology, and policies and programs to achieve an innovative and competitive agricultural and agri-food sector.

Business Line Descriptions

Security of the food system

Agriculture and Agri-Food Canada (AAFC) is working to make Canada the world leader in producing, processing and distributing safe and reliable food to meet the needs and preferences of consumers. The Department is working towards this objective by:

- strengthening the competitiveness of the sector by working with partners to better manage risks through the development and promotion of improved safety nets and other risk management tools;
- enhancing the efficient functioning of the domestic and international marketplace by negotiating fair rules, resolving trade disputes, and eliminating market impediments, and maintaining market opportunities for the Canadian agriculture and agri-food sector; and
- anticipating, understanding, and integrating consumer perceptions and preferences into policies and programs in order to improve consumer confidence.

Health of the environment

AAFC is working to make Canada the world leader in the use of environmental resources in a manner that ensures their quality and availability for present and future generations. The Department is working towards this objective by:

- providing relevant and accurate environmental information in order to foster open and informed dialogue to help citizens, government, farmers and the agri-food sector make sound decisions for today's and future generations; and
- realizing environmental benefits and reduce environmental risks by leading the development and implementation of economically sustainable best management practices, within a supportive business climate, for adoption by the agri-food industry, the Government, and the general public.

Innovation for growth

AAFC is working to make Canada the world leader in innovating to develop food and other related agricultural products and services that capture opportunities in diversified domestic and global markets. The Department is working towards this objective by:

- leading the development and adoption of new and non-traditional Canadian products, processes, and practices which increase our competitive edge by providing opportunities for diversification and by investing in an environment that encourages discovery and innovation; and
- attracting people and investment by building a dynamic business climate through actively supporting knowledge development, entrepreneurship, and infrastructure to capture opportunities in domestic and global markets; and
- leading the capture of market opportunities for innovative Canadian products and services to create economic growth and promote Canada as a world leader in food safety and quality, and environment.

Canadian Dairy Commission

Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

Business Line Descriptions

Food safety

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establishment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

Animal health

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

Plant protection

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities, negociates import health requirements with exporting countries, and maintains an emergency response capacity; certifies seed and registers field crop varieties; grants plant breeders' rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

Canadian Grain Commission

Objectives

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Descriptions

Canadian Grain Commission

The Canadian Grain Commission (CGC) has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing;
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets;
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions;
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Farm Credit Canada

Objectives

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations— including family farms and small to medium-sized agribusiness—with an emphasis on personalized service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	431,379,000	...	...	431,379,000	1	Operating expenditures				
...	...	157,062,714	...	157,062,714	1a	Operating expenditures				
...	...	34,810,187	...	34,810,187	1b	Operating expenditures				
...	...	...	1,141,815	1,141,815		Transfer from: TB Vote 10 (1)				
...	...	...	5,675,000	5,675,000		TB Vote 15 (1)				
...	431,379,000	191,872,901	6,816,815	630,068,716		Total—Vote 1	593,068,480	37,000,236	...	508,100,030
...	37,271,000	...	...	37,271,000	5	Capital expenditures				
...	...	20,360,000	...	20,360,000	5a	Capital expenditures				
...	...	1,421,518	...	1,421,518	5b	Capital expenditures				
...	37,271,000	21,781,518	...	59,052,518		Total—Vote 5	38,692,147	20,360,371	...	44,358,922
...	273,866,000	...	...	273,866,000	10	Grants and contributions				
...	...	189,701,000	...	189,701,000	10a	Contributions				
...	...	13,310,532	...	13,310,532	10b	Contributions				
...	273,866,000	203,011,532	...	476,877,532		Total—Vote 10	170,978,450	305,899,082	...	903,772,405
...	1	...	...	1	15	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	...	1	...	...
...	1	...	...	1	20	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of $140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	...	1	...	...
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...

...	65,500,000	...	(53,438,945)	12,061,055	(S)	Payments in connection with the *Agricultural Marketing Programs Act*	12,061,055	...	...	17,793,097
...	4,000,000	...	(1,767,141)	2,232,859	(S)	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,232,859	...	...	2,792,336
...	227,300,000	...	(227,300,000)	...	(S)	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	...	...	...	255,282,053
...	212,600,000	...	163,549,283	376,149,283	(S)	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	376,149,283	...	...	278,704,541
...	66,946	...	15,155	82,101	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	82,101	...	...	66,946
...	56,539,000	...	10,971,690	67,510,690	(S)	Contributions to employee benefit plans	67,510,690	...	...	71,464,410
3,349,781	1		(1)	3,349,781	(S)	Canadian Pari-Mutual Agency Revolving Fund	307,777	...	3,042,004	(286,764)
...	...	1,174,180,000	124,834,090	1,299,014,090	(S)	Contributions in support of business risk management programs under the agricultural policy framework	1,299,014,090	...	...	...
...	...	598,884,000	47,691	598,931,691	(S)	Contributions to a transition to future risk management programming	598,931,691	...	...	597,515,969
...	...	361,577,100	41,358,205	402,935,305	(S)	Contributions in support of the Bovine spongiform encephalopathy (BSE) recovery program	402,935,305	...	...	...
...	...	11,440,667	116,564,953	128,005,620	(S)	Payments in connection with the *Farm Income Protection Act*—Province-based programs	128,005,620	...	...	...
...	...	...	842,810,000	842,810,000	(S)	Grants for the Transitional industry support program (*Farm Income Protection Act*)	842,810,000	...	...	...
...	...	...	85,190,000	85,190,000	(S)	Contributions for the Transitional industry support program (*Farm Income Protection Act*)	85,190,000	...	...	...
...	...	...	65,000,000	65,000,000	(S)	Contributions for the Canadian farm income program (*Farm Income Protection Act*)	65,000,000	...	...	...
...	...	...	6,209,217	6,209,217	(S)	Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guarantees under the Spring credit advance program	6,209,217	...	...	9,000,000
...	...	...	185,335	185,335	(S)	Collection agency fees	185,335	...	...	180,000
26,278	...	...	2,494,277	2,520,555	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,491,936	...	28,619	3,550,235
3,976,059	**1,308,721,949**	**2,562,747,718**	**1,183,340,624**	**5,058,786,350**		**Total Department—Budgetary**	**4,691,856,036**	**363,259,691**	**3,670,623**	**2,692,294,180**
						Canadian Dairy Commission				
...	3,088,000	...	...	3,088,000	25	Program expenditures				
...	...	...	145,000	145,000		Transfer from TB Vote 15 (1)				
...	3,088,000	...	145,000	3,233,000		Total—Vote 25	3,218,484	14,516	...	3,134,879
...	3,088,000	...	145,000	3,233,000		Total budgetary	3,218,484	14,516	...	3,134,879
300,000,000	...		...	300,000,000	(S)	(L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*. Limit $300,000,000 (Net)	30,230,000	...	269,770,000	(55,441,000)
						Total Program—				
...	**3,088,000**	...	**145,000**	**3,233,000**		**Budgetary**	**3,218,484**	**14,516**	...	**3,134,879**
300,000,000	...	...	...	**300,000,000**		**Non-budgetary**	**30,230,000**	...	**269,770,000**	**(55,441,000)**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Food Inspection Agency				
	353,649,000	...	...	353,649,000	30	Operating expenditures and contributions				
...	...	41,004,700	...	41,004,700	30a	Operating expenditures				
...	...	21,074,770	...	21,074,770	30b	Operating expenditures and contributions				
...	...	...	384,935	384,935		Transfer from: TB Vote 10 (1)				
...	...	...	1,901,000	1,901,000		TB Vote 15 (1)				
...	353,649,000	62,079,470	2,285,935	418,014,405		Total—Vote 30	394,616,539	23,397,866	...	404,392,099
...	9,360,000	...	...	9,360,000	35	Capital expenditures				
...	...	10,641,432	...	10,641,432	35b	Capital expenditures				
...	9,360,000	10,641,432	...	20,001,432		Total—Vote 35	6,605,972	13,395,460	...	6,253,775
...	1,500,000	6,000,000	1,420,549	8,920,549	(S)	Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	8,920,549	...	...	4,648,799
...	58,636,000	...	(1,077,186)	57,558,814	(S)	Contributions to employee benefit plans	57,558,814	...	...	60,479,719
25,000	...	...	425,783	450,783	(S)	Spending of proceeds from the disposal of surplus Crown assets	358,531	67,252	25,000	367,855
...	...	...	1,943	1,943	(S)	Refunds of amounts credited to revenues in previous years	1,943	...	...	6,773
...	...	...	8,581	8,581	(S)	Collection agency fees	8,581	...	...	11,278
25,000	**423,145,000**	**78,720,902**	**3,065,605**	**504,956,507**		**Total Program—Budgetary**	**468,070,929**	**36,860,578**	**25,000**	**476,160,298**
						Canadian Grain Commission				
...	17,834,000	...	...	17,834,000	40	Program expenditures				
...	...	15,000,000	...	15,000,000	40a	Program expenditures				
...	...	5,201,700	...	5,201,700	40b	Program expenditures				
...	...	...	264,913	264,913		Transfer from: TB Vote 10 (1)				
...	...	...	898,000	898,000		TB Vote 15 (1)				
...	17,834,000	20,201,700	1,162,913	39,198,613		Total—Vote 40	34,787,100	4,411,513	...	30,046,073
12,322,690	(127,000)	...	127,000	12,322,690	(S)	Canadian Grain Commission Revolving Fund	(9,056,411)	...	21,379,101	581,696
...	2,846,000	...	...	2,846,000	(S)	Contributions to employee benefit plans	2,846,000	...	...	2,846,000
...	...	...	55,730	55,730	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	30,730	25,000	...
12,322,690	**20,553,000**	**20,201,700**	**1,345,643**	**54,423,033**		**Total Program—Budgetary**	**28,576,689**	**4,442,243**	**21,404,101**	**33,473,769**

						Farm Credit Canada				
					(S)	*Farm Credit Canada Act*				
6,667,000	...	...	...	6,667,000		(L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Canada Act*. Limit $1,175,000,000 (Net)	...	...	6,667,000	...
1,795,829,000	...	...	294,324,000	2,090,153,000		(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Canada Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)	...	...	2,090,153,000	...
1,802,496,000	...	...	**294,324,000**	**2,096,820,000**		**Total Program—Non-budgetary**	...	...	**2,096,820,000**	...
						Total Ministry—				
16,323,749	**1,755,507,949**	**2,661,670,320**	**1,187,896,872**	**5,621,398,890**		**Budgetary**	**5,191,722,138**	**404,577,028**	**25,099,724**	**3,205,063,126**
2,102,496,000	...	...	**294,324,000**	**2,396,820,000**		**Non-budgetary**	**30,230,000**	...	**2,366,590,000**	**(55,441,000)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Security of the food system	231,329,459	200,658,463	20,638,618	611,153	4,122,174,035	3,886,702,170	24,180,000	24,558,651	...	...	4,349,962,112	4,063,413,135
Health of the environment	195,047,567	188,373,986	5,340,000	5,038,323	89,206,106	24,431,429	14,500,000	14,470,430	...	...	275,093,673	203,373,308
Innovation for growth	315,495,053	313,117,850	33,599,000	33,567,772	84,636,512	78,383,971	...	...	...	...	433,730,565	425,069,593
Sub-total	741,872,079	702,150,299	59,577,618	39,217,248	4,296,016,653	3,989,517,570	38,680,000	39,029,081	...	...	5,058,786,350	4,691,856,036
Revenues netted against expenditures	(38,680,000)	(39,029,081)	...	...	...	...	(38,680,000)	(39,029,081)	...	...	...	...
Total Department—Budgetary	**703,192,079**	**663,121,218**	**59,577,618**	**39,217,248**	**4,296,016,653**	**3,989,517,570**	...	...	...	...	**5,058,786,350**	**4,691,856,036**
Canadian Dairy Commission—												
Budgetary	**3,233,000**	**3,218,484**	...	...	...	...	...	...	...	...	**3,233,000**	**3,218,484**
Non-budgetary	...	...	...	...	...	...	...	...	**300,000,000**	**30,230,000**	**300,000,000**	**30,230,000**
Canadian Food Inspection Agency												
Food safety	346,384,540	381,053,911	11,552,760	6,605,472	552,301	552,301	41,025,795	41,025,795	...	...	317,463,806	347,185,889
Animal health	113,214,214	66,540,533	5,774,664	500	8,663,420	8,663,420	8,764,556	8,764,556	...	...	118,887,742	66,439,897
Plant protection	75,425,768	63,939,960	2,674,008	...	279,578	279,578	9,774,395	9,774,395	...	...	68,604,959	54,445,143
Sub-total	535,024,522	511,534,404	20,001,432	6,605,972	9,495,299	9,495,299	59,564,746	59,564,746	...	...	504,956,507	468,070,929
Revenues netted against expenditures	(59,564,746)	(59,564,746)	...	...	...	...	(59,564,746)	(59,564,746)	...	...	...	...
Total Program—Budgetary	**475,459,776**	**451,969,658**	**20,001,432**	**6,605,972**	**9,495,299**	**9,495,299**	...	...	...	...	**504,956,507**	**468,070,929**
Canadian Grain Commission												
Canadian Grain Commission	96,105,033	62,723,572	...	...	...	...	41,682,000	34,146,883	...	...	54,423,033	28,576,689
Revenues netted against expenditures	(41,682,000)	(34,146,883)	...	...	...	...	(41,682,000)	(34,146,883)	...	...	...	...
Total Program—Budgetary	**54,423,033**	**28,576,689**	...	...	...	...	...	...	...	...	**54,423,033**	**28,576,689**
Farm Credit Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	**2,096,820,000**	...	**2,096,820,000**	...
Total Ministry—												
Budgetary	**1,236,307,888**	**1,146,886,049**	**79,579,050**	**45,823,220**	**4,305,511,952**	**3,999,012,869**	...	...	...	...	**5,621,398,890**	**5,191,722,138**
Non-budgetary	...	...	...	...	...	...	...	...	**2,396,820,000**	**30,230,000**	**2,396,820,000**	**30,230,000**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Security of the food system				
600,000	133,333	...	(133,333)	600,000	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	5,339,400	...	(1,196,358)	4,143,042	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	3,993,085	149,957	...	4,613,860
...	...	...	842,810,000	842,810,000	(S) Grants for the Transitional Industry Support Program	842,810,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	113,000,000
600,000	5,472,733	...	841,480,309	847,553,042		846,803,085	149,957	600,000	117,613,860
					Health of the environment				
...	10,296,700	...	(4,400,393)	5,896,307	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	5,896,307	...	...	12,321,190
...	38,000	...	...	38,000	Grants to organizations whose activities support soil and water conservation and development	38,000	...	...	38,000
...	10,334,700	...	(4,400,393)	5,934,307		5,934,307	...	...	12,359,190
					Innovation for growth				
...	66,667	...	(66,667)	...	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	...	...
...	16,763,900	...	(1,503,249)	15,260,651	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	15,085,174	175,477	...	14,724,886
...	999,000	...	...	999,000	Agricultural research in universities and other scientific organizations in Canada	999,000	...	...	846,932
...	17,829,567	...	(1,569,916)	16,259,651		16,084,174	175,477	...	15,571,818
600,000	**33,637,000**	...	**835,510,000**	**869,747,000**	**Total—Grants**	**868,821,566**	**325,434**	**600,000**	**145,544,868**
					Contributions				
					Security of the food system				
...	65,500,000	...	(53,438,945)	12,061,055	(S) Payments in connection with the *Agricultural Marketing Programs Act*	12,061,055	...	...	17,793,097
...	4,000,000	...	(1,767,141)	2,232,859	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,232,859	...	...	2,792,336
...	227,300,000	...	(227,300,000)	...	(S) Payments in connection with the *Farm Income Protection Act*—Crop insurance program	...	...	...	255,282,053

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
	212,600,000		163,549,283	376,149,283	(S) Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	376,149,283			278,704,541
		11,761,090	10,466,315	22,227,405	Contributions for agricultural risk management—Canadian farm income program	22,227,405			481,633,760
	9,054,700		865,322	9,920,022	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	9,920,022			3,874,285
		11,440,667	116,564,953	128,005,620	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	128,005,620			57,343,435
	148,169,000			148,169,000	Payments in connection with the *Farm Income Protection Act*		148,169,000		
	8,000			8,000	Contribution to the Canada Safety Council in support of National Farm Safety Week		8,000		1,000
	5,864,000			5,864,000	Contributions towards the control of the plum pox virus	5,747,500	116,500		5,152,060
	4,494,400		(4,494,400)		Contributions under the Agri-food trade program				16,781,811
		598,884,000	47,691	598,931,691	(S) Contributions to a transition to future risk management programming	598,931,691			597,515,969
			6,209,217	6,209,217	(S) Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guarantees under the Spring credit advance program	6,209,217			9,000,000
			26,713	26,713	Contributions under the Agri-food assistance program	26,713			1,484,158
		50,171,000	3,618,425	53,789,425	Contributions in support of non-business risk management programs under the Agricultural Policy Framework	11,263,973	42,525,452		
		57,232,000		57,232,000	Contributions in support of business risk management programs under the Agricultural Policy Framework—Spring credit advance program	14,567,572	42,664,428		13,069,092
		1,174,180,000	124,834,090	1,299,014,090	(S) Contributions in support of business risk management programs under the Agricultural Policy Framework	1,299,014,090			
		1,100,000		1,100,000	Contributions in support of business risk management programs under the Agricultural Policy Framework		1,100,000		
		361,577,100	41,358,205	402,935,305	(S) Contributions in support of the Bovine spongiform encephalopathy (BSE) recovery program	402,935,305			
			65,000,000	65,000,000	(S) Contributions to agricultural risk management—Canadian Farm Income Program	65,000,000			
			85,190,000	85,190,000	(S) Contributions for the Transitional Industry Support Program	85,190,000			
		555,308		555,308	Youth employment strategy—Career focus program	416,780	138,528		
					Items not required for the current year				110,000,000
	676,990,100	2,266,901,165	330,729,728	3,274,620,993		3,039,899,085	234,721,908		1,850,427,597

					Health of the environment				
...	2,323,300			2,323,300	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	1,340,871	982,429	...	1,602,287
...	5,382,000			5,382,000	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	5,382,000		...	13,720,243
...	4,498,000		(39,000)	4,459,000	Contributions towards the implementation of the Climate Change Action Plan 2000	4,458,913	87	...	1,334,879
...		68,552,000	2,100,000	70,652,000	Contributions in support of non-business risk management programs under the Agricultural Policy Framework	6,859,839	63,792,161	...	...
...			455,499	455,499	Contributions under the Agri-food assistance program	455,499			167,297
...	12,203,300	68,552,000	2,516,499	83,271,799		18,497,122	64,774,677		16,824,706
					Innovation for growth				
...	8,346,600		(8,346,600)		Contributions under the Agri-food trade program	...	...	...	...
...	5,446,000	994,134	4,594,964	11,035,098	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	10,497,083	538,015	...	7,603,854
...	1,710,000	...		1,710,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	1,710,000	...	...	1,710,000
...	...	5,946,000	...	5,946,000	Contributions in support of assistance to rural Canada and development in the area of co-operatives	1,296,370	4,649,630	...	4,620,978
...	673,000	...	185,000	858,000	Contributions in support of organizations associated with agricultural research and development	858,000	...	...	881,778
...	43,583,000	...	(10,437,815)	33,145,185	Contributions under the Prairie grain roads program	33,145,184	1		36,307,944
...	576,000		(241,022)	334,978	Contributions under the Agri-food assistance program	317,126	17,852		731,934
...	301,000	...		301,000	Contributions towards a policy framework for the development of Co-operatives in low income communities	300,507	493		206,742
...	...	6,700,000	8,346,600	15,046,600	Contributions in support of non-business risk management programs under the Agricultural Policy Framework	14,175,527	871,073		
...	60,635,600	13,640,134	(5,898,873)	68,376,861		62,299,797	6,077,064		52,063,230
...	**749,829,000**	**2,349,093,299**	**327,347,354**	**3,426,269,653**	**Total—Contributions**	**3,120,696,004**	**305,573,649**	...	**1,919,315,533**
					Departmental Summary by Business Line				
600,000	682,462,833	2,266,901,165	1,172,210,037	4,122,174,035	Security of the food system	3,886,702,170	234,871,865	600,000	1,968,041,457
...	22,538,000	68,552,000	(1,883,894)	89,206,106	Health of the environment	24,431,429	64,774,677	...	29,183,896
...	78,465,167	13,640,134	(7,468,789)	84,636,512	Innovation for growth	78,383,971	6,252,541	...	67,635,048
600,000	**783,466,000**	**2,349,093,299**	**1,162,857,354**	**4,296,016,653**	**Total Department**	**3,989,517,570**	**305,899,083**	**600,000**	**2,064,860,401**

Transfer Payments—*Concluded*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Canadian Food Inspection Agency				
					Contributions				
					Food safety				
...	122,000	...	430,301	552,301	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	552,301	...	...	1,908,253
					Animal health				
...	115,000	...	(108,551)	6,449	Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	6,449	...	...	4,800
...	7,000	...	9,000	16,000	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	16,000	...	...	...
...	1,343,000	6,000,000	1,297,971	8,640,971	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	8,640,971	...	...	4,258,296
...	1,465,000	6,000,000	1,198,420	8,663,420		8,663,420	...	...	4,263,096
					Plant protection				
...	157,000	...	122,578	279,578	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	279,578	...	...	390,503
...	**1,744,000**	**6,000,000**	**1,751,299**	**9,495,299**	**Total Program**	**9,495,299**	**...**	**...**	**6,561,852**
600,000	**785,210,000**	**2,355,093,299**	**1,164,608,653**	**4,305,511,952**	**Total Ministry**	**3,999,012,869**	**305,899,083**	**600,000**	**2,071,422,253**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Security of the food system	24,180,000	24,558,651	24,344,180
Health of the environment	14,500,000	14,470,430	13,649,993
Total Department—Budgetary	**38,680,000**	**39,029,081**	**37,994,173**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments	300,000,000	117,119,500	154,903,000
Total Program—Non-budgetary	**300,000,000**	**117,119,500**	**154,903,000**
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Food safety	41,025,795	41,025,795	34,890,254
Animal health	8,764,556	8,764,556	7,988,438
Plant protection	9,774,395	9,774,395	7,894,065
Total Program—Budgetary	**59,564,746**	**59,564,746**	**50,772,757**
Canadian Grain Commission			
Budgetary (respendable revenues)			
Canadian Grain Commission			
Canadian Grain Commission Revolving Fund	41,682,000	34,146,883	26,688,246
Total Program—Budgetary	**41,682,000**	**34,146,883**	**26,688,246**
Total Ministry—			
Budgetary	**139,926,746**	**132,740,710**	**115,455,176**
Non-budgetary	**300,000,000**	**117,119,500**	**154,903,000**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Farm Credit Canada	...	754,000
Canadian Dairy Commission	584,758	1,215,912
Agricultural service centres	...	10,563
Construction of multi-purpose exhibition buildings	2,723	9,131
	587,481	1,989,606
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	83,387,789	117,428,207
Adjustments to prior year's payables	65,318,512	13,426,035
	148,706,301	130,854,242
Sales of goods and services—		
Rights and privileges	5,555,462	4,579,120
Lease and use of public property	4,886,354	4,267,466
Services of a regulatory nature	25,747,883	25,958,882
Services of a non-regulatory nature	637,834	785,715
Sales of goods and information products	229,314	254,487
Other fees and charges	10,830,301	11,107,394
	47,887,148	46,953,064
Proceeds from the disposal of surplus Crown assets	2,371,214	3,563,091
Miscellaneous revenues	3,982,547	7,510,756
Total Department	**203,534,691**	**190,870,759**
Canadian Dairy Commission		
Other revenues—		
Refunds of previous years' expenditures	...	12,372
Total Program	...	**12,372**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Canadian Food Inspection Agency		
Other revenues—		
Sales of goods and services—		
Lease and use of public property	45,110	15,609
Services of a regulatory nature	53,558,727	56,579,287
Other fees and charges	216,745	83,270
	53,820,582	56,678,166
Proceeds from the disposal of surplus Crown assets	425,783	403,466
Miscellaneous revenues	633,843	623,894
Total Program	**54,880,208**	**57,705,526**
Canadian Grain Commission		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	*26,195,802*	*20,260,442*
Services of a non-regulatory nature	*7,780,880*	*5,678,856*
Sales of goods and information products	*34,106*	*31,631*
Other fees and charges—		
Interest on overdue accounts receivable	4,820	—
Gain on exchange valuation	587	1,932
Deferred revenues	41,677	(5,958)
Bad debts	...	(110,000)
	47,084	*(114,026)*
	34,057,872	25,856,903
Proceeds from the disposal of surplus Crown assets	55,730	...
Total Program	**34,113,602**	**25,856,903**
Ministry Summary		
Other revenues—		
Return on investments	587,481	1,989,606
Refunds of previous years' expenditures	148,706,301	130,866,614
Sales of goods and services	135,765,602	129,488,133
Proceeds from the disposal of surplus Crown assets	2,852,727	3,966,557
Miscellaneous revenues	4,616,390	8,134,650
Total Ministry	**292,528,501**	**274,445,560**

(1) Interest unless otherwise indicated.

SECTION 3

2003-2004

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

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Department

Objectives

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Descriptions

Development

This business line includes the agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, finance, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and Head Office communications activities not related to specific programs.

Enterprise Cape Breton Corporation

Objectives

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department [2]				
...	...	...	72,074,000	72,074,000	20	Operating expenditures				
...	...	...	4,209,471	4,209,471	20b	Transfer of $3,639,725 from Industry Vote 25				
...	...	...	3,639,725	3,639,725		Transfer from: Vote 25				
...	...	...	890,205	890,205		TB Vote 10 [1]				
...	...	...	498,000	498,000		TB Vote 15 [1]				
...	...	...	81,311,401	81,311,401		Total—Vote 20	77,485,995	3,825,406	...	78,416,374
...	...	...	354,863,000	354,863,000	25	Grants and contributions				
...	...	...	(3,639,725)	(3,639,725)		Transfer to Vote 20				
...	...	...	351,223,275	351,223,275		Total—Vote 25	346,223,275	5,000,000	...	268,276,005
...	...	...	20,936	20,936	(S)	Minister of Atlantic Canada Opportunities Agency—Salary and motor car allowance	20,936	...	...	...
...	...	...	2,170,294	2,170,294	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	2,170,294	...	...	3,148,551
...	...	...	3,753,391	3,753,391	(S)	Liabilities under the *Canada Small Business Financing Act*	3,753,391	...	...	2,261,779
...	...	...	24,940	24,940	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	24,940	...	...	...
...	...	...	7,876,291	7,876,291	(S)	Contributions to employee benefit plans	7,876,291	...	...	8,044,603
...	...	...	5,699	5,699	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,736	...	3,963	29,498
...	...	...	8,326	8,326	(S)	Refunds of amounts credited to revenues in previous years	8,326	...	...	33,942
...	**...**	**...**	**446,394,553**	**446,394,553**		**Total Department—Budgetary**	**437,565,184**	**8,825,406**	**3,963**	**360,210,752**
						Enterprise Cape Breton Corporation [2]				
...	...	...	28,258,000	28,258,000	70	Payments to the Enterprise Cape Breton Corporation				
...	...	...	37,000	37,000		Transfer from TB Vote 15 [1]				
...	...	...	28,295,000	28,295,000		Total—Vote 70	28,295,000	...	...	35,017,000
...	**...**	**...**	**28,295,000**	**28,295,000**		**Total Program—Budgetary**	**28,295,000**	**...**	**...**	**35,017,000**
...	**...**	**...**	**474,689,553**	**474,689,553**		**Total Ministry—Budgetary**	**465,860,184**	**8,825,406**	**3,963**	**395,227,752**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 and Enterprise Cape Breton Corporation were formerly displayed as agencies under the Ministry of Industry.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department [1]												
Development	64,400,652	60,961,458	...	...	357,171,900	352,171,900	...	...	...	...	421,572,552	413,133,358
Corporate administration	24,822,001	24,431,826	...	...	...	...	...	...	...	...	24,822,001	24,431,826
Total Department—Budgetary	**89,222,653**	**85,393,284**	...	...	**357,171,900**	**352,171,900**	...	...	...	...	**446,394,553**	**437,565,184**
Enterprise Cape Breton Corporation— [1] **Budgetary**	**28,295,000**	**28,295,000**	...	...	...	...	...	...	...	...	**28,295,000**	**28,295,000**
Total Ministry— Budgetary	**117,517,653**	**113,688,284**	...	...	**357,171,900**	**352,171,900**	...	...	...	...	**474,689,553**	**465,860,184**

[1] The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 and Enterprise Cape Breton Corporation were formerly displayed as agencies under the Ministry of Industry.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department [1]				
					Grants				
					Development				
...	...	...	**1,468,153**	**1,468,153**	Grants to non-profit organizations to promote economic cooperation and development	**1,468,153**	...	...	**2,000,000**
					Contributions				
					Development				
...	...	...	153,281,981	153,281,981	Contributions under the Business development program	153,281,981	...	...	128,963,427
...	...	...	17,765,119	17,765,119	Contributions under the Federal provincial cooperation program	17,765,119	...	...	27,568,238
...	...	...	307,118	307,118	Contributions under the Atlantic Policy Research Initiative	307,118	...	...	665,376
...	...	...	22,588,836	22,588,836	Contributions under Community futures program	22,588,836	...	...	7,755,159
...	...	...	39,530,762	39,530,762	Contribution for the Atlantic Innovation Fund	34,530,762	5,000,000	...	24,890,987
...	...	...	55,620,491	55,620,491	Contribution for the Strategic Community Investment Fund	55,620,491	...	...	17,083,394
...	...	...	17,891,554	17,891,554	Contribution for trade, investment, entrepreneurship and business skills development	17,891,554	...	...	5,639,498
...	...	...	1,987,891	1,987,891	Contributions under the Canadian Fisheries Adjustment and Restructuring Initiative	1,987,891	...	...	14,347,433
...	...	...	39,745,870	39,745,870	Contributions to the Atlantic provinces under the Infrastructure Canada program	39,745,870	...	...	39,362,493
...	...	...	1,035,500	1,035,500	Contributions to the Saint John Shipyard Adjustment Initiative	1,035,500	...	...	...
...	...	...	2,170,294	2,170,294	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	2,170,294	...	...	3,148,551
...	...	...	3,753,391	3,753,391	(S) Liabilities under the *Canada Small Business Financing Act*	3,753,391	...	...	2,261,779
...	...	...	24,940	24,940	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	24,940	...	...	...
...	...	...	**355,703,747**	**355,703,747**	**Total—Contributions**	**350,703,747**	**5,000,000**	...	**271,686,335**
...	...	...	**357,171,900**	**357,171,900**	**Total Ministry**	**352,171,900**	**5,000,000**	...	**273,686,335**

(S) Statutory transfer payment.

[1] The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 was formerly displayed as an Agency under the Ministry of Industry.

Revenues

	Current year	Previous year
	$	$
Department [1]		
Other revenues—		
Return on investments—[2]		
Loans, investments and advances—		
Special areas and highways agreement	—	59,271
Comprehensive development plan agreement	74,884	155,648
	74,884	214,919
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	5,879,699	877,967
Sales of goods and services—		
Other fees and charges	5,181,720	5,482,058
Proceeds from the disposal of surplus Crown assets	5,663	4,534
Miscellaneous revenues—		
Contribution recoveries (loans, advances and accounts receivables)	56,427,820	55,306,834
Recognition of revenues on accounts receivables	390,265	1,727,173
Interest and other charges to clients	428,447	415,653
Sundries	3,293,529	602,729
	60,540,061	58,052,389
Total Ministry	**71,682,027**	**64,631,867**

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[1] The Ministry of Atlantic Canada Opportunities Agency created during 2003-2004 was formerly displayed as an Agency under the Ministry of Industry

[2] Interest unless otherwise indicated

SECTION 4

2003-2004

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

Department

Canada Post Corporation

Royal Canadian Mint

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Department

Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; to provide border services and administer legislation governing international trade and travel; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

Business Line Descriptions

Tax services

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions, activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Benefit programs and other services

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

Appeals

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation with Justice Canada) the handling of cases when clients appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

Customs services

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including developing and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations.

Corporate management and direction

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, security and laboratory services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern comptrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Canada Post Corporation

Objectives

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
134,603,972	2,843,083,000			2,977,686,972	1	Operating expenditures				
		66,566,129		66,566,129	1a	Operating expenditures				
		41,726,993		41,726,993	1b	Transfer of $6,400,000 from Canada Customs and Revenue Agency Vote 10				
			6,400,000	6,400,000		Transfer from: Vote 10				
			46,803,805	46,803,805		TB Vote 5 (1)				
			652,200	652,200		TB Vote 10 (1)				
			39,835,000	39,835,000		TB Vote 15 (1)				
134,603,972	2,843,083,000	108,293,122	93,691,005	3,179,671,099		Total—Vote 1	2,983,961,066	7,359,034	188,350,999	3,010,274,617
...	23,349,000			23,349,000	5	Capital expenditures	11,418,015		11,930,985	23,840,039
6,461,864	137,208,000			143,669,864	10	Contributions				
			(6,400,000)	(6,400,000)		Transfer to Vote 1				
6,461,864	137,208,000		(6,400,000)	137,269,864		Total—Vote 10	119,926,976		17,342,888	109,306,924
	66,946		1,984	68,930	(S)	Minister of National Revenue—Salary and motor car allowance	68,930	...	...	66,946
	34,076,000	(3,198,000)	72,900	30,950,900	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	30,950,900	...	...	37,366,090
	477,496,000		(23,019,991)	454,476,009	(S)	Contributions to employee benefit plans	454,476,009			501,775,153
	147,000,000	3,000,000	(2,575,832)	147,424,168	(S)	Children's special allowance payments (*Children's Special Allowances Act*)	147,424,168	...	...	134,497,586
			482,417	482,417	(S)	Spending of proceeds from the disposal of surplus Crown assets	482,417	...	...	587,716
			1,458,792	1,458,792	(S)	Court awards	1,458,792			1,274,941
						Appropriations not required for the current year				5,913,717
141,065,836	**3,662,278,946**	**108,095,122**	**63,711,275**	**3,975,151,179**		**Total Department—Budgetary**	**3,750,167,273**	**7,359,034**	**217,624,872**	**3,824,903,729**
						Canada Post Corporation (2)				
			222,210,000	222,210,000	50	Payments to the Canada Post Corporation for special purposes	222,210,000	...	...	237,210,000
			500,000,000	500,000,000	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)		...	500,000,000	
						Total Program—				
...	...	...	**222,210,000**	**222,210,000**		**Budgetary**	**222,210,000**	...	...	**237,210,000**
...	...	...	**500,000,000**	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mint (2)				
...	...	...	75,000,000	75,000,000	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	75,000,000	...
...	...	...	**75,000,000**	**75,000,000**		**Total Program—Non-budgetary**	...	...	**75,000,000**	...
						Total Ministry—				
141,065,836	**3,662,278,946**	**108,095,122**	**285,921,275**	**4,197,361,179**		**Budgetary**	**3,972,377,273**	**7,359,034**	**217,624,872**	**4,062,113,729** (2)
...	...	...	**575,000,000**	**575,000,000**		**Non-budgetary**	...	...	**575,000,000**	... (2)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) During the year, Canada Post Corporation (CPC) and Royal Canadian Mint were transferred from Transport. Therefore, the previous year's amounts have been restated by $237,210,000 (CPC).

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Tax services	1,995,788,344	1,946,824,062	...	...	137,269,864	119,926,976	109,310,000	109,310,000	...	...	2,023,748,208	1,957,441,038
Benefit programs and other services	98,451,778	96,353,138	...	...	147,424,168	147,424,168	380,000	380,000	...	...	245,495,946	243,397,306
Appeals	99,754,026	96,337,735	...	...	...	...	6,912,000	6,912,000	...	...	92,842,026	89,425,735
Customs services	699,447,257	608,988,796	23,349,000	11,418,015	...	...	...	...	...	...	722,796,257	620,406,811
Corporate management and direction	920,413,742	869,641,383	...	...	...	...	30,145,000	30,145,000	...	...	890,268,742	839,496,383
Sub-total	3,813,855,147	3,618,145,114	23,349,000	11,418,015	284,694,032	267,351,144	146,747,000	146,747,000	...	...	3,975,151,179	3,750,167,273
Revenues netted against expenditures	(146,747,000)	(146,747,000)	...	...	...	...	(146,747,000)	(146,747,000)	...	...	...	...
Total Department—Budgetary	**3,667,108,147**	**3,471,398,114**	**23,349,000**	**11,418,015**	**284,694,032**	**267,351,144**	**...**	**...**	**...**	**...**	**3,975,151,179**	**3,750,167,273**
Canada Post Corporation— (1)												
Budgetary	**222,210,000**	**222,210,000**	...	...	...	...	...	...	...	...	**222,210,000**	**222,210,000**
Non-budgetary	**500,000,000**	...	...	...	...	...	...	...	...	...	**500,000,000**	...
Royal Canadian Mint— (1)												
Non-budgetary	**75,000,000**	...	...	...	...	...	...	...	...	...	**75,000,000**	...
Total Ministry—												
Budgetary	**3,889,318,147**	**3,693,608,114**	**23,349,000**	**11,418,015**	**284,694,032**	**267,351,144**	...	...	...	...	**4,197,361,179**	**3,972,377,273**
Non-budgetary	**575,000,000**	...	...	...	...	...	...	...	...	...	**575,000,000**	...

(1) During the year, Canada Post Corporation and Royal Canadian Mint were transferred from Transport.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Benefit programs and other services				
...	**147,000,000**	**3,000,000**	**(2,575,832)**	**147,424,168**	(S) Children's special allowance payments	**147,424,168**	...	...	**134,497,586**
					Contributions				
					Tax services				
6,402,781	137,026,000	...	(6,400,000)	137,028,781	Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	119,855,303	...	17,173,478	108,825,897
59,083	182,000	...	...	241,083	Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign	71,673	...	169,410	481,027
6,461,864	**137,208,000**	...	**(6,400,000)**	**137,269,864**	**Total—Contributions**	**119,926,976**	...	**17,342,888**	**109,306,924**
					Ministry Summary by Business Line				
6,461,864	137,208,000	...	(6,400,000)	137,269,864	Tax services	119,926,976	...	17,342,888	109,306,924
...	147,000,000	3,000,000	(2,575,832)	147,424,168	Benefit programs and other services	147,424,168	...	...	134,497,586
6,461,864	**284,208,000**	**3,000,000**	**(8,975,832)**	**284,694,032**	**Total Ministry**	**267,351,144**	...	**17,342,888**	**243,804,510**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Canada Pension Plan	68,814,000	68,814,000	64,929,000
Employment insurance	77,933,000	77,933,000	77,933,000
Total Ministry— Budgetary	**146,747,000**	**146,747,000**	**142,862,000**

Revenues

	Current year	Previous year
	$	$
Department		
Tax revenues—		
Income tax—		
Personal	85,081,432,849	81,782,986,658
Corporations	27,430,778,748	22,130,645,050
Non-residents	3,142,186,757	3,291,112,550
	115,654,398,354	107,204,744,258
Goods and services tax (GST)/Harmonized sales tax (HST)	32,492,122,417	32,480,931,111
Less: Government tax remission order	1,043,508,613	1,150,678,173
credit to persons	3,162,839,845	3,081,695,895
	28,285,773,959	28,248,557,043
Excise tax—Motive fuel—Gasoline	3,989,943,388	3,921,589,441
Excise tax—Aviation gasoline and diesel fuel—		
Aviation gasoline and jet fuel	82,873,887	80,240,[illegible]30
Diesel fuel	879,175,760	933,433,466
	962,049,647	1,013,674,696
Customs import duties	2,887,025,223	3,278,185,297
Excise duties—		
Matured spirits	451,022,392	386,809,310
Unmatured spirits	619,387	4,294,697
Beer	622,670,995	519,717,137
Spirit coolers	12,952,245	16,565,094
Wine	133,988,448	...
Cigarettes	2,630,038,654	989,370,933
Cigars	25,459,749	214,977
Manufactured tobacco	208,832,388	107,037,449
Canadian raw leaf tobacco	6,043	25,634
Licences	(3,274)	71,658
	4,085,587,027	2,024,106,889
Air travellers security charge	409,558,546	421,005,616
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	438,161,207	1,756,638,347
Cigars	1,064,649	34,251,916
Tobacco	46,315,398	223,515,135
Jewellery	83,248,834	87,046,667
Automobiles	6,482,889	10,921,492

Revenues—*Concluded*

	Current year	Previous year
	$	$
Automotive air conditioners	142,422,910	169,130,385
Wines	43,781,769	161,818,098
Employment insurance premium	8,092,853	...
Sundries	(24,836,597)	7,475,477
	744,733,912	2,450,797,517
Total tax revenues	**157,019,070,056**	**148,562,660,757**
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Canada Post Corporation—Dividends	17,900,000	16,700,000
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,433,724	5,857,306
Adjustments to prior year's payables	1,916,106	3,864,769
	3,349,830	9,722,075
Sales of goods and services—		
Rights and privileges—		
Duty free shops	401	825,772
Brokers licence fees	363,600	384,000
Customs warehouse fees	1,094,482	1,175,570
Sundries	1,016,284	677,671
	2,474,767	*3,063,013*
Lease and use of public property	*560,348*	*637,242*
Services of a regulatory nature—		
Fees for collecting employment insurance and Canada Pension Plan	146,747,000	142,862,000
Ruling fees	1,945,959	1,667,193
Border Canada/US Programs	1,716,321	1,791,335
Sundries	942,996	1,329,692
	151,352,276	*147,650,220*
Services of a non-regulatory nature—		
Administration of provincial programs	24,643,399	22,201,733
Special services fees	2,424,820	1,856,417
Sundries	1,762,389	2,016,778
	28,830,608	*26,074,928*
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	*25,000*	...
Other fees and charges—		
Recovery of employee benefits	25,921,000	24,056,400
Deferred revenues	(80,840)	87,614
Sundries	3,606,508	423,667
	29,446,668	*24,567,681*
	212,689,667	201,993,084
Proceeds from the disposal of surplus Crown assets	482,417	587,716
Miscellaneous revenues—		
Interest and penalties—		
Personal income tax	1,842,402,378	1,594,805,979
Corporations income tax	826,133,135	734,632,129
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties, excise tax and, air travellers security charge	213,998,141	415,811,422
	2,882,533,654	*2,745,249,530*
Interest paid on refunds—		
Personal income tax	(85,558,641)	(111,651,630)
Corporations income tax	(804,433,439)	(846,019,364)
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties and, excise tax	(49,239,126)	(28,178,835)
	(939,231,206)	*(985,849,829)*
Sundries—		
Court fines	9,431,738	9,340,334
Customs seizures	5,907,385	(684,244)
Investigations seizures	2,202,513	6,221,880
Port seizures	4,033,247	9,151,639
Administration charge dishonoured payment instruments	2,952,181	2,721,159
Interest on other revenues—Other	17,367	11,325
Miscellaneous	(2,184,125)	(191,682)
Donations to the Crown	...	2,811
Other	...	40,729
	22,360,306	*26,613,951*
	1,965,662,754	1,786,013,652
Total other revenues	**2,200,084,668**	**2,015,016,527**
Total Ministry	**159,219,154,724**	**150,577,677,284**[1][2]

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[1] Amends reporting in previous year's Public Accounts.

[2] During the year, Canada Post Corporation was transferred from Transport. Therefore, the previous year's amounts have been restated by $16,700,000.

SECTION 5

2003-2004

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council for the Arts
Canadian Broadcasting Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Public Service Commission
Public Service Staff Relations Board
Status of Women—Office of the Co-ordinator
Telefilm Canada

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Programs by business line . . . 5.14
Transfer payments . . . 5.17
Details of respendable amounts . . . 5.24
Revenues . . . 5.25

Department

Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Descriptions

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council for the Arts

Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Museum of Civilization

Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

Business Line Descriptions

Regulation of communications in the public interest

The Canadian Radio-television and Telecommunications Commission (CRTC) regulates broadcasting undertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interest is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;
- promotes the participation of the Canadian public in its decision-making process, by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;
- ensures compliance with the statutes, regulations and conditions of licence;
- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

National Archives of Canada

Objectives

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Descriptions

Acquisition and holdings management

Acquire, control and preserve federal government records of long term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objectives

To promote the development of the performing arts and operate and maintain the Centre.

National Battlefields Commission

Objectives

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Descriptions

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
  - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

Business Line Descriptions

National Film Board operations

The National Film Board (NFB) is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionnaly has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting Canadian culture abroad and encouraging research and experimentation in communication technologies.

National Gallery of Canada

Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objectives

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Descriptions

Canadiana collections and Access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future;

build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Public Service Commission

Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Descriptions

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training. It provides mandatory and discretionary language training in both official languages and related orientation and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, that respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC).

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate.

This business line supports the medium and long-term positioning of the PSC through strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and of key public administration values.

In support of this role, the business line also enhances and coordinates the knowledge base of the PSC. The business line supplies strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, are carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; corporate business planning; management systems and policies; finance, human resources management, informatics, internal audit and other administrative and support services.

Public Service Staff Relations Board

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Status of Women–Office of the Co-ordinator

Objectives

To promote equality of women in all spheres of Canadian life.

Business Line Descriptions

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Telefilm Canada

Objectives

To foster and promote the development of feature film and television industries in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	207,309,000	...	...	207,309,000	1	Operating expenditures				
...	...	4,985,482	...	4,985,482	1a	Operating expenditures				
...	...	683,608	...	683,608	1b	Transfer of $15,749,578 from Canadian Heritage Vote 5				
...	...	...	15,749,578	15,749,578		Transfer from: Vote 5				
...	...	...	1,661,816	1,661,816		TB Vote 10 (1)				
...	...	...	1,752,000	1,752,000		TB Vote 15 (1)				
...	207,309,000	5,669,090	19,163,394	232,141,484		Total—Vote 1	224,705,518	7,435,966	...	232,058,349
...	735,358,741	...	...	735,358,741	5	Grants and contributions				
...	...	151,056,250	...	151,056,250	5a	Grants and contributions				
...	...	1	...	1	5b	Grants				
...	...	...	(15,749,578)	(15,749,578)		Transfer to Vote 1				
...	735,358,741	151,056,251	(15,749,578)	870,665,414		Total—Vote 5	868,856,320	1,809,094	...	860,230,077
...	930,000	...	113,000	1,043,000	(S)	Salaries of the Lieutenant Governors (*Salaries Act*)	1,043,000	...	...	1,028,129
...	580,000	...	74,862	654,862	(S)	Payments under the *Lieutenant Governors Superannuation Act*	654,862	...	...	636,685
...	182,000	...	(48,473)	133,527	(S)	Supplementary retirement benefits—Former Lieutenant Governors	133,527	...	...	142,508
...	66,946	...	1,984	68,930	(S)	Minister of Canadian Heritage—Salary and motor car allowance	68,930	...	...	72,348
...	19,587,000	...	4,110,584	23,697,584	(S)	Contributions to employee benefit plans	23,697,584	...	...	25,157,926
3,106	...	...	20,359	23,465	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,794	...	6,671	4,455
...	...	...	8,940	8,940	(S)	Refunds of amounts credited to revenues in previous years	8,940	...	...	...
3,106	964,013,687	156,725,341	7,695,072	1,128,437,206		Total budgetary	1,119,185,475	9,245,060	6,671	1,119,330,477
...	10,000	...	...	10,000	L10	Loans to institutions and public authorities under the *Cultural Property Export and Import Act*, section 35 (Gross)	...	10,000	...	...
						Total Department—				
3,106	**964,013,687**	**156,725,341**	**7,695,072**	**1,128,437,206**		**Budgetary**	**1,119,185,475**	**9,245,060**	**6,671**	**1,119,330,477**
...	**10,000**	...	...	**10,000**		**Non-budgetary**	...	**10,000**	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canada Council for the Arts				
...	151,284,000	...	...	151,284,000	15	Payments to the Canada Council for the Arts				
...	...	2,090,000	...	2,090,000	15b	Payments to the Canada Council for the Arts				
...	...	...	46,000	46,000		Transfer from TB Vote 15 (1)				
...	151,284,000	2,090,000	46,000	153,420,000		Total – Vote 15	153,420,000	...	...	153,821,250
...	**151,284,000**	**2,090,000**	**46,000**	**153,420,000**		**Total Program—Budgetary**	**153,420,000**	**...**	**...**	**153,821,250**
						Canadian Broadcasting Corporation				
...	860,175,000	...	...	860,175,000	20	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	50,000,000	...	50,000,000	20a	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	17,670,000	...	17,670,000	20b	Transfer of $3,636,000 from Canadian Heritage Vote 30				
...	...	...	3,636,000	3,636,000		Transfer from: Vote 30				
...	...	...	1,364,000	1,364,000		TB Vote 15 (1)				
...	860,175,000	67,670,000	5,000,000	932,845,000		Total – Vote 20	932,695,000	150,000	...	937,432,000
...	4,000,000	...	...	4,000,000	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	133,252,000	...	...	133,252,000	30	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	...	(3,636,000)	(3,636,000)		Transfer to Vote 20				
...	133,252,000	...	(3,636,000)	129,616,000		Total – Vote 30	129,616,000	...	...	105,090,000
...	**997,427,000**	**67,670,000**	**1,364,000**	**1,066,461,000**		**Total Program—Budgetary**	**1,066,311,000**	**150,000**	**...**	**1,046,522,000**
						Canadian Museum of Civilization				
...	84,326,000	...	...	84,326,000	35	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	15,600,000	...	15,600,000	35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	1,200,000	...	1,200,000	35b	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	186,802	186,802		Transfer from: TB Vote 5 (1)				
...	...	...	881,000	881,000		TB Vote 15 (1)				
...	84,326,000	16,800,000	1,067,802	102,193,802		Total – Vote 35	102,193,802	...	...	81,314,259
...	**84,326,000**	**16,800,000**	**1,067,802**	**102,193,802**		**Total Program—Budgetary**	**102,193,802**	**...**	**...**	**81,314,259**

						Canadian Museum of Nature				
...	33,949,000	...	...	33,949,000	40	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	57,900,000		57,900,000	40b	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	...	804,000	804,000		Transfer from TB Vote 15 (1)				
...	33,949,000	57,900,000	804,000	92,653,000		Total—Vote 40	42,875,228	49,777,772	...	28,388,701
...	**33,949,000**	**57,900,000**	**804,000**	**92,653,000**		**Total Program—Budgetary**	**42,875,228**	**49,777,772**	**...**	**28,388,701**
						Canadian Radio-television and Telecommunications Commission				
...	2,276,000	...	...	2,276,000	45	Program expenditures				
...	...	...	167,000	167,000		Transfer from: TB Vote 10 (1)				
...	...	...	315,000	315,000		TB Vote 15 (1)				
...	2,276,000	...	482,000	2,758,000		Total—Vote 45	1,943,280	814,720	...	3,653,346
...	5,619,000	...	(563,210)	5,055,790	(S)	Contributions to employee benefit plans	5,055,790	...	...	5,684,628
...	...	...	3,655	3,655	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,655	...	...	2,253
...	...	...	1,188,696	1,188,696	(S)	Refunds of amounts credited to revenues in previous years	1,188,696	...	...	...
...	**7,895,000**	**...**	**1,111,141**	**9,006,141**		**Total Program—Budgetary**	**8,191,421**	**814,720**	**...**	**9,340,227**
						National Archives of Canada				
...	43,472,000	...	...	43,472,000	50	Program expenditures				
...	...	9,615,955	...	9,615,955	50b	Program expenditures				
...	...	...	702,226	702,226		Transfer from: TB Vote 10 (1)				
...	...	...	365,000	365,000		TB Vote 15 (1)				
...	43,472,000	9,615,955	1,067,226	54,155,181		Total—Vote 50	53,569,549	585,632	...	53,154,730
...	6,071,000	...	576,861	6,647,861	(S)	Contributions to employee benefit plans	6,647,861	...	...	6,622,279
24,797	...	...	151,883	176,680	(S)	Spending of proceeds from the disposal of surplus Crown assets	151,683	...	24,997	142,859
24,797	**49,543,000**	**9,615,955**	**1,795,970**	**60,979,722**		**Total Program—Budgetary**	**60,369,093**	**585,632**	**24,997**	**59,919,868**
						National Arts Centre Corporation				
...	26,334,000	...	...	26,334,000	55	Payments to the National Arts Centre Corporation				
...	...	4,675,000	..	4,675,000	55b	Payments to the National Arts Centre Corporation				
...	...	...	23,000	23,000		Transfer from TB Vote 15 (1)				
...	26,334,000	4,675,000	23,000	31,032,000		Total—Vote 55	31,032,000	...	...	26,649,000
...	**26,334,000**	**4,675,000**	**23,000**	**31,032,000**		**Total Program—Budgetary**	**31,032,000**	**...**	**...**	**26,649,000**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Battlefields Commission				
...	6,860,000	...	...	6,860,000	60	Program expenditures				
...	...	287,000	...	287,000	60b	Program expenditures				
...	...	...	37,000	37,000		Transfer from: TB Vote 10 (1)				
...	...	...	2,000	2,000		TB Vote 15 (1)				
...	6,860,000	287,000	39,000	7,186,000		Total—Vote 60	7,079,752	106,248	...	6,976,837
...	1,400,000	...	18,199	1,418,199	(S)	Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*	1,418,199	...	...	1,423,881
...	393,000	...	20,360	413,360	(S)	Contributions to employee benefit plans	413,360	...	...	446,401
...	**8,653,000**	**287,000**	**77,559**	**9,017,559**		**Total Program—Budgetary**	**8,911,311**	**106,248**	**...**	**8,847,119**
						National Capital Commission				
...	66,533,000	...	...	66,533,000	65	Payment to the National Capital Commission for operating expenditures				
...	...	1	...	1	65b	Transfer of $199,999 from Canadian Heritage Vote 70				
...	...	...	199,999	199,999		Transfer from: Vote 70				
...	...	...	880,000	880,000		TB Vote 5 (1)				
...	...	...	323,000	323,000		TB Vote 15 (1)				
...	66,533,000	1	1,402,999	67,936,000		Total—Vote 65	67,936,000	...	...	66,374,000
...	32,268,000	...	...	32,268,000	70	Payment to the National Capital Commission for capital expenditures				
...	...	31,122,885	...	31,122,885	70a	Payment to the National Capital Commission for capital expenditures				
...	...	...	(199,999)	(199,999)		Transfer to Vote 65				
...	32,268,000	31,122,885	(199,999)	63,190,886		Total—Vote 70	46,440,885	16,750,001	...	58,295,000
...	**98,801,000**	**31,122,886**	**1,203,000**	**131,126,886**		**Total Program—Budgetary**	**114,376,885**	**16,750,001**	**...**	**124,669,000**
						National Film Board				
...	62,870,000	...	...	62,870,000	75	National Film Board Revolving Fund—Operating loss				
...	...	2,520,000	...	2,520,000	75a	National Film Board Revolving Fund—Operating loss				
...	...	1,839,129	...	1,839,129	75b	National Film Board Revolving Fund—Operating loss				

...	...	...	198,003	198,003		Transfer from: TB Vote 10 (1)				
...	...	...	82,000	82,000		TB Vote 15 (1)				
...	62,870,000	4,359,129	280,003	67,509,132		Total—Vote 75	67,312,734	196,398	...	66,262,607
1,378,247	375,000	...	(375,000)	1,378,247	(S)	National Film Board Revolving Fund				
...	...	...	1,940,863	1,940,863		Decrease in the net book value of fixed assets				
1,378,247	375,000	...	1,565,863	3,319,110		Total	...	...	3,319,110	...
1,378,247	**63,245,000**	**4,359,129**	**1,845,866**	**70,828,242**		**Total Program—Budgetary**	**67,312,734**	**196,398**	**3,319,110**	**66,262,607**
						National Gallery of Canada				
...	35,312,000	...	...	35,312,000	80	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	1,120,000	...	1,120,000	80b	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	350,050	350,050		Transfer from: TB Vote 5 (1)				
...	...	...	200,000	200,000		TB Vote 15 (1)				
...	35,312,000	1,120,000	550,050	36,982,050		Total—Vote 80	36,982,050	...	...	36,866,527
...	6,000,000	...	...	6,000,000	85	Payment to the National Gallery of Canada for the purchase of objects for the Collection				
...	...	2,000,000	...	2,000,000	85b	Payment to the National Gallery of Canada for the purchase of objects for the Collection				
...	6,000,000	2,000,000	...	8,000,000		Total—Vote 85	8,000,000	...	...	6,000,000
...	**41,312,000**	**3,120,000**	**550,050**	**44,982,050**		**Total Program—Budgetary**	**44,982,050**	**...**	**...**	**42,866,527**
						National Library				
...	36,986,000	...	...	36,986,000	90	Program expenditures				
...	...	1,604,970	...	1,604,970	90b	Program expenditures				
...	...	...	529,000	529,000		Transfer from TB Vote 15 (1)				
...	36,986,000	1,604,970	529,000	39,119,970		Total—Vote 90	37,025,263	2,094,707	...	39,943,343
...	4,766,000	...	91,671	4,857,671	(S)	Contributions to employee benefit plans	4,857,671	...	...	5,341,485
3,347	...	...	67,789	71,136	(S)	Spending of proceeds from the disposal of surplus Crown assets	66,463	...	4,673	...
3,347	**41,752,000**	**1,604,970**	**688,460**	**44,048,777**		**Total Program—Budgetary**	**41,949,397**	**2,094,707**	**4,673**	**45,284,828**
						National Museum of Science and Technology				
...	35,343,000	...	...	35,343,000	95	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	...	502,599	502,599		Transfer from: TB Vote 5 (1)				
...	...	...	434,000	434,000		TB Vote 15 (1)				
...	35,343,000	...	936,599	36,279,599		Total—Vote 95	36,279,599	...	...	27,869,759
...	**35,343,000**	**...**	**936,599**	**36,279,599**		**Total Program—Budgetary**	**36,279,599**	**...**	**...**	**27,869,759**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Parks Canada Agency (2)				
62,055,326	285,265,000	...	(347,320,326)	...	100	Program expenditures				
...	...	30,718,220	(30,718,220)	...	100a	Program expenditures				
...	...	43,384,930	(43,384,930)	...	100b	Program expenditures				
62,055,326	285,265,000	74,103,150	(421,423,476)	...		Total—Vote 100	...	...	...	...
...	4,500,000	...	(4,500,000)	...	105	Payments to the New Parks and Historic Sites Account				
...	...	3,300,000	(3,300,000)	...	105b	Payments to the New Parks and Historic Sites Account				
...	4,500,000	3,300,000	(7,800,000)	...		Total—Vote 105	...	...	...	...
...	72,158,000	...	(72,158,000)	...	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	...	...	...	...
...	38,446,000	...	(38,446,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
62,055,326	**400,369,000**	**77,403,150**	**(539,827,476)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Public Service Commission				
...	113,930,000	...	...	113,930,000	110	Program expenditures				
...	...	14,534,402	...	14,534,402	110a	Program expenditures				
...	...	496,261	...	496,261	110b	Program expenditures				
...	...	...	152,159	152,159		Transfer from: TB Vote 10 (1)				
...	...	...	2,011,000	2,011,000		TB Vote 15 (1)				
...	113,930,000	15,030,663	2,163,159	131,123,822		Total—Vote 110	124,585,785	6,538,037	...	126,965,400
...	16,758,000	...	932,120	17,690,120	(S)	Contributions to employee benefit plans	17,690,120	...	...	19,580,026
7,735,449	(130,000)	...	130,000	7,735,449	(S)	Staff Development and Training Revolving Fund	(1,989,572)	...	9,725,021	(809,691)
...	...	...	6,262	6,262	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,262	...	...	7,105
7,735,449	**130,558,000**	**15,030,663**	**3,231,541**	**156,555,653**		**Total Program—Budgetary**	**140,292,595**	**6,538,037**	**9,725,021**	**145,742,840**
						Public Service Staff Relations Board (3)				
...	...	...	5,840,000	5,840,000	35	Program expenditures				
...	...	...	1,841,000	1,841,000	35a	Program expenditures				

...	...	...	27,081	27,081		Transfer from: TB Vote 10 (1)				
...	...	...	127,000	127,000		TB Vote 15 (1)				
...	...	...	7,835,081	7,835,081		Total—Vote 35	6,676,605	1,158,476	...	5,758,796
...	...	...	729,877	729,877	(S)	Contributions to employee benefit plans	729,877	...	...	783,224
...	...	...	326	326	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	326	...
...	**...**	**...**	**8,565,284**	**8,565,284**		**Total Program—Budgetary**	**7,406,482**	**1,158,476**	**326**	**6,542,020**
						Status of Women—Office of the Co-ordinator				
...	11,423,000	...	...	11,423,000	115	Operating expenditures				
...	...	...	292,473	292,473		Transfer from: TB Vote 10 (1)				
...	...	...	83,000	83,000		TB Vote 15 (1)				
...	11,423,000	...	375,473	11,798,473		Total—Vote 115	11,409,048	389,425	...	11,848,189
...	11,109,000	...	...	11,109,000	120	Grants	11,109,000	...	...	11,191,620
...	1,363,000	...	(44,020)	1,318,980	(S)	Contributions to employee benefit plans	1,318,980	...	...	1,399,619
175	...	...	194	369	(S)	Spending of proceeds from the disposal of surplus Crown assets	369	...	...	778
175	**23,895,000**	**...**	**331,647**	**24,226,822**		**Total Program—Budgetary**	**23,837,397**	**389,425**	**...**	**24,440,206**
						Telefilm Canada				
...	130,104,000	...	...	130,104,000	125	Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act*				
...	...	...	71,000	71,000		Transfer from TB Vote 15 (1)				
...	130,104,000	...	71,000	130,175,000		Total—Vote 125	127,860,500	2,314,500	...	137,501,500
...	**130,104,000**	**...**	**71,000**	**130,175,000**		**Total Program—Budgetary**	**127,860,500**	**2,314,500**	**...**	**137,501,500**
						Total Ministry—				
71,200,447	**3,288,803,687**	**448,404,094**	**(508,419,485)**	**3,299,988,743**		**Budgetary**	**3,196,786,969**	**90,120,976**	**13,080,798**	**3,155,312,188**(2,3)
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary**	**...**	**10,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) During the year, Parks Canada Agency was transferred to Environment. Therefore, the previous year's amounts have been restated by $460,771,995.

(3) During the year, Public Service Staff Relations Board was transferred from Privy Council. Therefore, the previous year's amounts have been restated by $6,542,020.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Cultural development and heritage—												
Budgetary	88,384,696	86,007,583	...	...	360,543,716	359,129,198	4,710,000	3,633,288	...	...	444,218,412	441,503,493
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canadian identity	61,595,790	60,953,044	...	...	510,910,087	510,515,511	...	...	...	...	572,505,877	571,468,555
Corporate management	111,712,917	106,213,427	...	...	...	...	...	...	...	...	111,712,917	106,213,427
Sub-total—												
Budgetary	261,693,403	253,174,054	...	...	871,453,803	869,644,709	4,710,000	3,633,288	...	...	1,128,437,206	1,119,185,475
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(4,710,000)	(3,633,288)	...	...	...	...	(4,710,000)	(3,633,288)	...	...	...	...
Total Department—												
Budgetary	**256,983,403**	**249,540,766**	...	...	**871,453,803**	**869,644,709**	...	...	...	...	**1,128,437,206**	**1,119,185,475**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...
Canada Council for the Arts—												
Budgetary	**153,420,000**	**153,420,000**	...	...	...	...	...	...	...	...	**153,420,000**	**153,420,000**
Canadian Broadcasting Corporation—												
Budgetary	**932,845,000**	**932,695,000**	**133,616,000**	**133,616,000**	...	...	...	...	...	...	**1,066,461,000**	**1,066,311,000**
Canadian Museum of Civilization—												
Budgetary	**102,193,802**	**102,193,802**	...	...	...	...	...	...	...	...	**102,193,802**	**102,193,802**
Canadian Museum of Nature—												
Budgetary	**92,653,000**	**42,875,228**	...	...	...	...	...	...	...	...	**92,653,000**	**42,875,228**
Canadian Radio-television and Telecommunications Commission												
Regulation of communications in the public interest	44,099,141	43,284,421	...	...	...	...	35,093,000	35,093,000	...	...	9,006,141	8,191,421
Revenues netted against expenditures	(35,093,000)	(35,093,000)	...	...	...	...	(35,093,000)	(35,093,000)	...	...	...	...
Total Program—Budgetary	**9,006,141**	**8,191,421**	...	...	...	...	...	...	...	...	**9,006,141**	**8,191,421**
National Archives of Canada												
Acquisition and holdings management	17,255,025	17,356,103	...	...	...	...	...	...	...	...	17,255,025	17,356,103
Management of government information	9,167,041	8,609,558	...	...	...	...	...	...	...	...	9,167,041	8,609,558

Services, awareness and assistance	13,122,690	13,036,284	...	...	3,117,736	3,117,736	494,000	323,023	...	...	15,746,426	15,830,997
Corporate services	18,811,230	18,572,435	...	...	...	...	...	...	...	...	18,811,230	18,572,435
Sub-total	58,355,986	57,574,380	...	...	3,117,736	3,117,736	494,000	323,023	...	...	60,979,722	60,369,093
Revenues netted against expenditures	(494,000)	(323,023)	...	...	...	...	(494,000)	(323,023)	...	...	...	...
Total Program—Budgetary	**57,861,986**	**57,251,357**	...	...	**3,117,736**	**3,117,736**	...	...	...	...	**60,979,722**	**60,369,093**
National Arts Centre Corporation—Budgetary	**31,032,000**	**31,032,000**	...	...	...	...	...	...	...	...	**31,032,000**	**31,032,000**
National Battlefields Commission												
Conservation and development	9,017,559	8,911,311	...	...	...	...	...	...	...	...	9,017,559	8,911,311
Total Program—Budgetary	**9,017,559**	**8,911,311**	...	...	...	...	...	...	...	...	**9,017,559**	**8,911,311**
National Capital Commission—Budgetary	**67,936,000**	**67,936,000**	**63,190,886**	**46,440,885**	...	...	...	...	...	...	**131,126,886**	**114,376,885**
National Film Board												
National Film Board operations	79,478,242	75,601,315	...	...	250,000	297,507	8,900,000	8,586,088	...	...	70,828,242	67,312,734
Revenues netted against expenditures	(8,900,000)	(8,586,088)	...	...	...	...	(8,900,000)	(8,586,088)	...	...	...	...
Total Program—Budgetary	**70,578,242**	**67,015,227**	...	...	**250,000**	**297,507**	...	...	...	...	**70,828,242**	**67,312,734**
National Gallery of Canada—Budgetary	**44,982,050**	**44,982,050**	...	...	...	...	...	...	...	...	**44,982,050**	**44,982,050**
National Library												
Canadiana collections and Access services	21,215,406	20,737,589	...	...	21,342	21,342	...	...	...	...	21,236,748	20,758,931
Library networking	15,431,738	15,547,623	...	...	...	...	...	...	...	...	15,431,738	15,547,623
Corporate and branch administration	7,369,291	5,631,843	...	...	11,000	11,000	...	...	...	...	7,380,291	5,642,843
Total Program—Budgetary	**44,016,435**	**41,917,055**	...	...	**32,342**	**32,342**	...	...	...	...	**44,048,777**	**41,949,397**
National Museum of Science and Technology—Budgetary	**36,279,599**	**36,279,599**	...	...	...	...	...	...	...	...	**36,279,599**	**36,279,599**
Public Service Commission												
Resourcing	72,180,381	65,037,846	...	...	...	...	...	...	...	...	72,180,381	65,037,846
Learning	52,347,511	41,562,351	...	...	...	...	13,689,000	14,105,777	...	...	38,658,511	27,456,574
Recourse	7,119,212	6,745,372	...	...	...	...	...	...	...	...	7,119,212	6,745,372
Policy, research and outreach	14,703,432	14,795,606	...	...	...	...	...	...	...	...	14,703,432	14,795,606
Corporate services	23,894,117	26,257,197	...	...	...	...	...	...	...	...	23,894,117	26,257,197
Sub-total	170,244,653	154,398,372	...	...	...	...	13,689,000	14,105,777	...	...	156,555,653	140,292,595
Revenues netted against expenditures	(13,689,000)	(14,105,777)	...	...	...	...	(13,689,000)	(14,105,777)	...	...	...	...
Total Program—Budgetary	**156,555,653**	**140,292,595**	...	...	...	...	...	...	...	...	**156,555,653**	**140,292,595**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Public Service Staff Relations Board—(1)												
Budgetary	**8,565,284**	**7,406,482**	...	...	...	...	...	...	...	...	**8,565,284**	**7,406,482**
Status of Women—Office of the Co-ordinator												
Promoting gender equality	13,117,822	12,728,397	...	...	11,109,000	11,109,000	...	...	...	...	24,226,822	23,837,397
Total Program—Budgetary	**13,117,822**	**12,728,397**	...	...	**11,109,000**	**11,109,000**	...	...	...	...	**24,226,822**	**23,837,397**
Telefilm Canada—												
Budgetary	**130,175,000**	**127,860,500**	...	...	...	...	...	...	...	...	**130,175,000**	**127,860,500**
Total Ministry—												
Budgetary	**2,217,218,976**	**2,132,528,790**	**196,806,886**	**180,056,885**	**885,962,881**	**884,201,294**	...	...	...	...	**3,299,988,743**	**3,196,786,969**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000**	...	**10,000**	...

(1) During the year, Public Service Staff Relations Board was transferred from Privy Council.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Cultural development and heritage				
					Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,163,680	...	(490,843)	672,837	Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*	672,837	...	...	619,959
...	8,400,000	...	(4,006,587)	4,393,413	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	4,393,413	...	...	3,935,347
...	46,400,000	1	1,099,999	47,500,000	Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	47,500,000	...	...	46,400,000
...	6,728,430	...	(4,113,430)	2,615,000	Grants to stabilization funds	2,615,000	...	...	1,680,000
...	13,278,161	...	(4,688,220)	8,589,941	Grants to arts organizations for endowment purposes	8,070,579	519,362	...	8,279,710
...	2,500,000	...	(2,500,000)	...	Grants to the New Media Learning Fund	...	...	...	1,500,000
...	...	15,000,000	...	15,000,000	Grant to the Trans Canada Trail Foundation	15,000,000	...	...	...
...	78,470,271	15,000,001	(14,699,081)	78,771,191		78,251,829	519,362	...	62,415,016
					Canadian identity				
...	46,083,842	...	(40,150,656)	5,933,186	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	5,933,186	...	...	5,975,246
...	2,059,880	...	(482,599)	1,577,281	Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and *Celebrate Canada!* activities	1,576,812	469	...	2,667,357
...	7,000,000	...	(5,751,699)	1,248,301	Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	1,248,301	...	...	542,141
...	17,900,000	...	(2,700,000)	15,200,000	Grants to the Athlete assistance program	15,199,569	431	...	15,108,514
					Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	21,950	...	23,650	45,600	Newfoundland and Labrador	45,600	...	...	28,800
...	14,999	...	12,361	27,360	Prince Edward Island	27,360	...	...	19,680

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	16,158	...	14,242	30,400	Nova Scotia	30,400	...	...	21,200
...	16,158	...	14,242	30,400	New Brunswick	30,400	...	...	21,200
...	21,950	...	23,650	45,600	Quebec	45,600	...	...	28,800
...	21,950	...	23,650	45,600	Ontario	45,600	...	...	28,800
...	19,055	...	18,945	38,000	Manitoba	38,000	...	...	25,000
...	19,055	...	18,945	38,000	Saskatchewan	38,000	...	...	25,000
...	19,055	...	18,945	38,000	Alberta	38,000	...	...	25,000
...	21,950	...	23,650	45,600	British Columbia	45,600	...	...	28,800
...	2,850,780	...	(2,647,147)	203,633	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communication societies	203,633	...	...	125,440
...	580,000	...	74,862	654,862	(S) Payments under the *Lieutenant Governors Superannuation Act*	654,862	...	...	636,685
...	182,000	...	(48,473)	133,527	(S) Supplementary retirement benefits—Former Lieutenant Governors	133,527	...	...	142,508
...	100,000	...	(80,000)	20,000	Grants in support of Innovative Youth Exchange Projects	20,000	...	...	...
...	...	12,000,000	...	12,000,000	Grant to the National Aboriginal Achievement Foundation	12,000,000	...	...	...
...	...	3,500,000	(3,500,000)	...	Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in Canadian society through the Enhancement of official languages program	...	...	...	...
...	...	900,000	(900,000)	...	Grants to organizations, associations and institutions to promote the vitality and long term development of official language minority communities through the Development of official-language communities program	...	...	...	...
...	76,948,782	16,400,000	(55,993,432)	37,355,350		37,354,450	900	...	25,450,171
...	**155,419,053**	**31,400,001**	**(70,692,513)**	**116,126,541**	**Total—Grants**	**115,606,279**	**520,262**	...	**87,865,187**
					Contributions				
					Cultural development and heritage				
					Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	2,442,350	...	4,752,483	7,194,833	Contributions to Canadian museums to support their public programming activities	6,884,153	310,680	...	7,050,733
...	314,250	...	245,750	560,000	Contribution to the Canadian Museums Association	560,000	...	...	560,000

...	200,000	...	(200,000)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...
					Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:				
...	...	...	748,435	748,435	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	748,435	...	...	6,993,717
...	1,205,000	...	295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	...	1,500,000
					Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:				
...	39,266,742	...	(3,960,889)	35,305,853	Contributions for the Book publishing industry development program	35,305,853	...	...	38,862,238
...	35,000,000	...	(19,630,826)	15,369,174	Contributions to the Canadian magazine publishing industry	15,310,019	59,155	...	31,911,322
...	2,750,000	...	7,261,347	10,011,347	Contributions to the Canada New Media Fund	9,656,190	355,157	...	11,000,000
...	1,250,000	...	(1,250,000)	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	...	...
...	8,100,000	...	(100,000)	8,000,000	Contributions in support of broadcasting distribution	8,000,000	...	...	10,644,114
...	1,950,000	...	(250,000)	1,700,000	Contributions in support of the Canadian Feature Film Policy	1,699,943	57	...	1,950,000
...	2,800,000	...	(250,000)	2,550,000	Contributions in support of the National training program in the film and video sector	2,550,000	...	...	2,800,000
...	15,520,000	...	(15,520,000)	...	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	...	...	...	15,520,000
...	390,000	...	449,557	839,557	Contributions to the arts, culture and diversity program	839,557	...	...	834,925
...	15,216,200	...	(300,638)	14,915,562	Contributions for the National arts training program	14,915,562	...	...	13,810,347
...	7,750,000	...	(1,825,317)	5,924,683	Contributions in support of the Canadian culture on-line program	5,924,681	2	...	3,649,573
...	1,000,000	...	(459,928)	540,072	Contributions in support of the Applied research in interactive media program	540,072	...	...	1,000,000
...	2,000,000	...	(64,625)	1,935,375	Contributions in support of the trade routes: Canada's trade opportunities program	1,927,532	7,843	...	1,969,957
...	25,707,278	...	(4,596,869)	21,110,409	Contributions in support of the Arts presentation Canada program	21,026,857	83,552	...	14,278,880
...	28,201,000	...	(10,338,451)	17,862,549	Contributions in support of the Cultural spaces Canada program	17,809,958	52,591	...	31,189,580
...	11,516,014	...	(2,797,397)	8,718,617	Contributions to arts and heritage organizations for capacity building projects	8,713,175	5,442	...	3,192,376
...	3,784,895	...	(2,200,525)	1,584,370	Contributions to Canadian cultural communities	1,584,370	...	...	236,000
...	...	...	500,000	500,000	Contributions for limited support for endangered arts organizations	500,000	...	...	...
...	5,054,223	...	5,392,751	10,446,974	Contributions to the New musical works program	10,446,974	...	...	10,446,974
...	10,000,000	...	(440,000)	9,560,000	Contributions to the Music entrepreneur program	9,560,000	...	...	5,740,000
...	906,561	...	...	906,561	Contributions in support of the Creators' assistance program	906,561	...	...	906,561
...	558,148	...	13,807	571,955	Contributions in the support to Sector associations program	571,955	...	...	525,000
...	186,455	...	(11,455)	175,000	Contributions to the Canadian music memories program	175,000	...	...	181,312
...	1,830,563	...	125,000	1,955,563	Contributions in support of the Collective initiatives program	1,955,563	...	...	1,987,563
...	7,500,000	...	(1,332,818)	6,167,182	Contributions to the Partnerships Fund	6,167,182	...	...	5,144,323
...	1,500,000	...	158,812	1,658,812	Contributions to the Electronic Copyright Fund	1,658,812	...	...	2,746,530
...	5,400,000	...	(5,400,000)	...	Contributions to Telefilm Canada (new media sector)	...	...	...	...
...	...	87,106,250	...	87,106,250	Contributions to the Canadian Television Fund	87,106,250	...	...	97,100,000

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
.....	.....	.....	4,882,452	4,882,452	Contributions in support of the Historic Places Initiative program	4,882,451	1	.....	189,400
.....	.....	.....	1,470,940	1,470,940	Contributions under special authority	1,450,264	20,676	.....	1,677,998
.....	.....	.....	.....	.....	Items not required for the current year	.....	.....	.....	260,432
.....	239,299,679	87,106,250	(44,633,404)	281,772,525		280,877,369	895,156	.....	325,859,855
					Canadian identity				
.....	197,841,716	.....	(7,698,294)	190,143,422	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence, including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	190,143,422	.....	.....	209,077,420
.....	14,137,320	.....	54,049,882	68,187,202	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	68,180,951	6,251	.....	52,422,032
.....	2,777,500	.....	7,575,795	10,353,295	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society and *Celebrate Canada!* activities	10,352,795	500	.....	21,321,460
.....	.....	.....	4,150,000	4,150,000	Contributions in support of the Information and research on Canada program	4,150,000	.....	.....	4,002,030
.....	7,929,082	.....	2,114,372	10,043,454	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	9,960,654	82,800	.....	6,658,017
.....	8,102,105	.....	(373,065)	7,729,040	Contributions in support of the Community partnerships program	7,729,040	.....	.....	5,947,594
.....	31,354,166	25,500,000	6,500,626	63,354,792	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	63,334,790	20,002	.....	64,586,077
.....	20,087,120	.....	12,680,694	32,767,814	Contributions in support of the Exchanges Canada Initiative	32,529,814	238,000	.....	18,550,579
.....	48,208,000	.....	8,519,318	56,727,318	Contributions for the Sport support program	56,683,288	44,030	.....	48,312,320
.....	10,965,000	.....	18,705,750	29,670,750	Contributions for the Games' hosting program	29,670,750	.....	.....	16,095,666
.....	.....	.....	427,650	427,650	Contributions under special authority	425,557	2,093	.....	311,033
.....	.....	3,955,600	(3,955,600)	.....	Contributions to support the Enhancement of official languages program	.....	.....	.....	.....

...	...	3,094,400	(3,094,400)	...	Contributions to support the Development of official-language communities program	...	...	...	...
...	341,402,009	32,550,000	99,602,728	473,554,737		473,161,061	393,676	...	447,284,228
...	**580,701,688**	**119,656,250**	**54,969,324**	**755,327,262**	**Total—Contributions**	**754,038,430**	**1,288,832**	...	**773,144,083**
					Departmental Summary by Business Line				
...	317,769,950	102,106,251	(59,332,485)	360,543,716	Cultural development and heritage	359,129,198	1,414,518	...	388,274,871
...	418,350,791	48,950,000	43,609,296	510,910,087	Canadian identity	510,515,511	394,576	...	472,734,399
...	**736,120,741**	**151,056,251**	**(15,723,189)**	**871,453,803**	**Total Department**	**869,644,709**	**1,809,094**	...	**861,009,270**
					National Archives of Canada				
					Grants				
					Services, awareness and assistance				
...	600,000	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	25,000	...	(25,000)	...	Alliance for Canada's Audio-Visual Heritage	...	...	...	25,000
...	**625,000**	...	**(25,000)**	**600,000**	**Total—Grants**	**600,000**	...	...	**625,000**
					Contributions				
					Services, awareness and assistance				
...	640,000	1,471,813	(94,077)	2,017,736	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	2,017,736	...	...	2,354,651
...	500,000	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	500,000	...	...	485,349
...	**1,140,000**	**1,471,813**	**(94,077)**	**2,517,736**	**Total—Contributions**	**2,517,736**	...	...	**2,840,000**
...	**1,765,000**	**1,471,813**	**(119,077)**	**3,117,736**	**Total Program**	**3,117,736**	...	...	**3,465,000**
					National Film Board				
					Grants				
					National Film Board operations				
...	**10,000**	...	...	**10,000**	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	**10,000**	...	...	**10,000**
					Contributions				
					National Film Board operations				
...	**240,000**	...	...	**240,000**	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	**287,507**	**(47,507)**	...	**260,315**
...	**250,000**	...	...	**250,000**	**Total Program**	**297,507**	**(47,507)**	...	**270,315**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					National Library				
					Grants				
					Canadiana collections and Access services				
...	25,000	...	(3,658)	21,342	International Serials Data System	21,342	...	...	20,175
					Corporate and branch administration				
...	11,000	...	...	11,000	International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	**36,000**	**...**	**(3,658)**	**32,342**	**Total Program**	**32,342**	**...**	**...**	**31,175**
					Parks Canada Agency [(1)]				
					Grants				
					Stewardship of national heritage places				
...	22,707	...	(22,707)	...	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	...	...	...	...
...	...	3,000,000	(3,000,000)	...	Grant to the Kivalliq Inuit Association for the establishment of the Community Initiatives Fund	...	...	...	...
...	...	400,000	(400,000)	...	Grant to the Kivalliq Inuit Association for the establishment of the Kivalliq National Parks Scholarship Trust	...	...	...	...
...	**22,707**	**3,400,000**	**(3,422,707)**	**...**	**Total—Grants**	**...**	**...**	**...**	**...**
					Contributions				
					Stewardship of national heritage places				
...	...	2,252,000	(2,252,000)	...	Contributions in support of the Commercial Heritage Properties Incentive Fund	...	...	...	...
					Use and enjoyment by Canadians				
...	189,226	...	(189,226)	...	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	...	...	...	...
...	**189,226**	**2,252,000**	**(2,441,226)**	**...**	**Total—Contributions**	**...**	**...**	**...**	**...**
					Program Summary by Business Line				
...	22,707	5,652,000	(5,674,707)	...	Stewardship of national heritage places	...	...	...	...
...	189,226	...	(189,226)	...	Use and enjoyment by Canadians	...	...	...	...
...	**211,933**	**5,652,000**	**(5,863,933)**	**...**	**Total Program**	**...**	**...**	**...**	**...**

					Status of Women—Office of the Co-ordinator				
					Grants				
					Promoting gender equality				
...	11,109,000	...	...	11,109,000	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	11,109,000	...	...	11,191,620
...	**11,109,000**	...	...	**11,109,000**	**Total Program**	**11,109,000**	...	...	**11,191,620**
...	**749,492,674**	**158,180,064**	**(21,709,857)**	**885,962,881**	**Total Ministry**	**884,201,294**	**1,761,587**	...	**875,967,380**[1]

(S) Statutory transfer payment.

[1] During the year, Parks Canada Agency was transferred to Environment. Therefore, the previous year's amounts have been restated by $2,339,718.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Cultural development and heritage	4,710,000	3,633,288	3,655,269
Total Department—Budgetary	**4,710,000**	**3,633,288**	**3,655,269**
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Regulation of communications in the public interest	35,093,000	35,093,000	32,965,000
Total Program—Budgetary	**35,093,000**	**35,093,000**	**32,965,000**
National Archives of Canada			
Budgetary (respendable revenues)			
Services, awareness and assistance			
Access to and reproductions of archival materials	494,000	323,023	214,802
Total Program—Budgetary	**494,000**	**323,023**	**214,802**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Film production services	1,650,000	2,270,728	779,667
Print sales	2,500,000	2,221,761	2,214,222
Rentals, royalties and miscellaneous	4,750,000	2,861,928	2,037,069
Distribution services	...	1,231,671	2,000,004
Total Program—Budgetary	**8,900,000**	**8,586,088**	**7,030,962**
Public Service Commission			
Budgetary (respendable revenues)			
Learning			
Staff Development and Training Revolving Fund			
Recoveries and service fees	10,891,000	11,419,771	10,546,951
Subsidy	2,798,000	2,686,006	2,726,500
Total Program—Budgetary	**13,689,000**	**14,105,777**	**13,273,451**
Total Ministry—Budgetary	**62,886,000**	**61,741,176**	**57,139,484**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	2,855,106	4,284,467
Adjustments to prior year's payables	5,611,578	6,071,086
	8,466,684	10,355,553
Sales of goods and services		
Lease and use of public property	20,633	40,298
Services of a non-regulatory nature	3,011,453	3,157,925
Sales of goods and information products	86,375	122,519
Other fees and charges	485,395	459,882
	3,603,856	3,780,624
Proceeds from the disposal of surplus Crown assets	20,359	5,364
Miscellaneous revenues—		
Other fees and charges	...	1,692
Proceeds from federal-provincial lotteries	59,267,337	57,666,332
Sundries	107,107	292,152
	59,374,444	57,960,176
Total Department	**71,465,343**	**72,101,717**
Canadian Radio-television and Telecommunications Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	26,421	31,039
Adjustments to prior year's payables	1,698	27,250
	28,119	58,289
Sales of goods and services—		
Services of a regulatory nature—		
Broadcasting licence fees	127,425,701	115,743,440
Telecommunications fees	22,834,100	20,667,748
	150,259,801	136,411,188
Proceeds from the disposal of surplus Crown assets	3,655	2,253
Miscellaneous revenues	56,797	57,924
Total Program	**150,348,372**	**136,529,654**

	Current year	Previous year
	$	$
National Archives of Canada		
Other revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	5,012	9,548
Adjustments to prior year's payables	113,772	27,186
	118,784	36,734
Sales of goods and services—		
Sales of goods and information products	371,157	...
Other fees and charges—		
Receipts from photoduplication services	...	242,382
	371,157	242,382
Proceeds from the disposal of surplus Crown assets	151,883	142,656
Miscellaneous revenues	10,483	9,943
Total Program	**652,307**	**431,715**
National Battlefields Commission		
Other revenues—		
Refunds of previous years' expenditures	13	...
Miscellaneous revenues—		
Section 29.1 of the *Financial Administration Act*	1,418,199	1,423,881
Total Program	**1,418,212**	**1,423,881**
National Film Board		
Other revenues—		
Sales of goods and services—		
Rights and privileges	3,312,773	2,214,222
Sales of goods and information products	5,336,420	4,842,213
Other fees and charges	(63,105)	(25,473)
	8,586,088	7,030,962
Total Program	**8,586,088**	**7,030,962**(1)
National Library		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,839	13,255
Adjustments to prior year's payables	119,773	8,364
	131,612	21,619

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	67,789	3,347
Miscellaneous revenues	50,432	55,739
Total Program	**249,833**	**80,705**
Public Service Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	77,794	103,879
Adjustments to prior year's payables	244,813	423,186
	322,607	527,065
Sales of goods and services—		
Services of a non-regulatory nature		
Training and development revenues	14,300,726	...
Proceeds from the disposal of surplus Crown assets	6,262	7,105
Miscellaneous revenues	309,698	293,534
Total Program	**14,939,293**	**827,704**
Public Service Staff Relations Board [2]		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	1,839	64
Proceeds from the disposal of surplus Crown assets	326	...
Miscellaneous revenues—		
Access to information	20	734
Total Program	**2,185**	**798**
Status of Women—Office of the Co-ordinator		
Other revenues—		
Refunds of previous years' expenditures—		
Services expenditures	10,351	40,352
Proceeds from the disposal of surplus Crown assets	194	778
Total Program	**10,545**	**41,130**

	Current year	Previous year
	$	$
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	9,080,009	11,039,676
Sales of goods and services	177,121,628	147,465,156
Proceeds from the disposal of surplus Crown assets	250,468	161,503
Miscellaneous revenues	61,220,073	59,801,931
Total Ministry	**247,672,178**	**218,468,266**(1)(2)(3)

(1) Amends reporting in previous year's Public Accounts.

(2) During the year, Public Service Staff Relations Board was transferred from Privy Council. Therefore, the previous year's amounts have been restated by $798.

(3) During the year, Parks Canada Agency was transferred to Environment. Therefore, the previous year's amounts have been restated by $156,637,711.

SECTION 6

2003-2004

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

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Department

Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Descriptions

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the Citizenship and Immigration Canada (CIC) and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combatting illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration and Refugee Protection Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages CIC cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates CIC's planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration and Refugee Protection Act* and as a signatory to the 1951 United Nations Convention Relating to the

Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Descriptions

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country for reasons of race, religion, nationality, membership in a particular social group or policital opinion. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board (IRB) deals exclusively with claims to refugee status made by persons who have arrived in Canada, and which are referred to the IRB by Citizenship and Immigration Canada (CIC).

Immigration appeals

The Immigration appeals business line makes available to Canadian citizens and permanent residents whose family members have been refused landing in Canada, as well as to persons who have been denied admission to or ordered deported from Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line supports the other three business lines. It provides the IRB with efficient management processes and administrative services while promoting organizational effectiveness and supporting the organization in adapting to its changing environment. This business line coordinates the IRB's policy and planning processes; provides administrative, financial and personnel services, including recruitment, classification, promotion, training and employee relations; and manages the information technology infrastructure to support decision-making and performance measurement. Also included are services that directly support the day-to-day operations of the three main business lines, including a case management system and translation service. This business line also provides support for government-wide initiatives.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	586,778,000	...	...	586,778,000	1	Operating expenditures				
...	...	32,723,992	...	32,723,992	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $2,510,707 from Citizenship and Immigration Vote 5				
...	...	...	2,510,707	2,510,707		Transfer from: Vote 5				
...	...	...	788,533	788,533		TB Vote 10 (1)				
...	...	...	5,791,000	5,791,000		TB Vote 15 (1)				
...	586,778,000	32,723,993	9,090,240	628,592,233		Total—Vote 1	587,624,655	40,967,578	...	548,188,679
...	...	1	...	1	2b	To write-off from the Accounts of Canada 2,390 debts due to Her Majesty in Right of Canada amounting to $786,385—Transfer of $786,384 from Citizenship and Immigration Vote 5				
...	...	...	786,384	786,384		Transfer from Vote 5				
...	...	1	786,384	786,385		Total—Vote 2b	777,911	8,474	...	664,273
...	388,297,577	...	...	388,297,577	5	Grants and contributions				
...	...	...	(2,510,707)	(2,510,707)		Transfer to: Vote 1				
...	...	...	(786,384)	(786,384)		Vote 2b				
...	388,297,577	...	(3,297,091)	385,000,486		Total—Vote 5	368,970,944	16,029,542	...	374,047,123
...	66,946	...	(760)	66,186	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	66,186	...	...	66,946
...	54,606,000	...	1,233,295	55,839,295	(S)	Contributions to employee benefit plans	55,839,295	...	...	56,995,566
62,000	...	...	22,426	84,426	(S)	Spending of proceeds from the disposal of surplus Crown assets	24,348	37,652	22,426	19,081
...	...	...	13,849,911	13,849,911	(S)	Refunds of amounts credited to revenues in previous years	13,849,911	...	...	12,606,119
...	...	...	105,304	105,304	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	105,304	...	...	208,893
...	...	...	195,090	195,090	(S)	Court awards	195,090	...	...	85,888
62,000	1,029,748,523	32,723,994	21,984,799	1,084,519,316		Total budgetary	1,027,453,644	57,043,246	22,426	992,882,568
66,474,327	...	...	...	66,474,327	(S)	(L) Loans pursuant to section 88 of the *Immigration and Refugee Protection Act (IRPA)*. Limit $110,000,000 (Net)	(1,031,394)	...	67,505,721	(3,692,733)
						Total Department—				
62,000	**1,029,748,523**	**32,723,994**	**21,984,799**	**1,084,519,316**		**Budgetary**	**1,027,453,644**	**57,043,246**	**22,426**	**992,882,568**
66,474,327	**...**	**...**	**...**	**66,474,327**		**Non-budgetary**	**(1,031,394)**	**...**	**67,505,721**	**(3,692,733)**

						Immigration and Refugee Board of Canada				
...	120,219,000	...	...	120,219,000	10	Program expenditures				
...	...	...	108,846	108,846		Transfer from: TB Vote 10 (1)				
...	...	...	1,478,000	1,478,000		TB Vote 15 (1)				
...	120,219,000	...	1,586,846	121,805,846		Total—Vote 10	109,164,285	12,641,561	...	102,504,479
...	15,116,000	...	(1,443,849)	13,672,151	(S)	Contributions to employee benefit plans	13,672,151	...	...	14,319,888
...	...	...	6,867	6,867	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,867	...	...	...
...	**135,335,000**	**...**	**149,864**	**135,484,864**		**Total Program—Budgetary**	**122,843,303**	**12,641,561**	**...**	**116,824,367**
						Total Ministry—				
62,000	**1,165,083,523**	**32,723,994**	**22,134,663**	**1,220,004,180**		**Budgetary**	**1,150,296,947**	**69,684,807**	**22,426**	**1,109,706,935**
66,474,327	**...**	**...**	**...**	**66,474,327**		**Non-budgetary**	**(1,031,394)**	**...**	**67,505,721**	**(3,692,733)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maximizing benefits of international migration	141,308,629	140,472,112	...	...	1,004,000	946,524	...	...	...	...	142,312,629	141,418,636
Maintaining Canada's humanitarian tradition	72,101,485	67,753,778	...	...	42,930,000	41,488,326	...	...	...	...	115,031,485	109,242,104
Promoting the integration of newcomers—												
Budgetary	40,316,681	38,901,920	...	...	341,066,486	326,536,094	...	...	...	...	381,383,167	365,438,014
Non-budgetary	...	...	...	...	...	...	...	...	66,474,327	(1,031,394)	66,474,327	(1,031,394)
Managing access to Canada	247,787,706	227,786,595	...	...	...	...	...	...	...	...	247,787,706	227,786,595
Providing corporate services	198,004,329	183,568,295	...	...	...	...	...	...	...	...	198,004,329	183,568,295
Total Department—												
Budgetary	**699,518,830**	**658,482,700**	...	...	**385,000,486**	**368,970,944**	...	...	...	...	**1,084,519,316**	**1,027,453,644**
Non-budgetary	...	...	...	...	...	...	...	...	**66,474,327**	**(1,031,394)**	**66,474,327**	**(1,031,394)**
Immigration and Refugee Board of Canada												
Refugee determination	88,428,000	82,739,243	...	...	...	...	...	...	...	...	88,428,000	82,739,243
Immigration appeals	8,738,000	7,893,565	...	...	...	...	...	...	...	...	8,738,000	7,893,565
Inquiries and detention reviews	9,735,000	7,456,379	...	...	...	...	...	...	...	...	9,735,000	7,456,379
Corporate management and services	28,583,864	24,754,116	...	...	...	...	...	...	...	...	28,583,864	24,754,116
Total Program—Budgetary	**135,484,864**	**122,843,303**	...	...	...	...	...	...	...	...	**135,484,864**	**122,843,303**
Total Ministry—												
Budgetary	**835,003,694**	**781,326,003**	...	...	**385,000,486**	**368,970,944**	...	...	...	...	**1,220,004,180**	**1,150,296,947**
Non-budgetary	...	...	...	...	...	...	...	...	**66,474,327**	**(1,031,394)**	**66,474,327**	**(1,031,394)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Promoting the integration of newcomers				
...	**164,100,000**	...	**(627,499)**	**163,472,501**	Grant for the Canada-Quebec Accord on Immigration	**149,903,000**	**13,569,501**	...	**157,380,000**
					Contributions				
					Maximizing benefits of international migration				
...	...	...	304,000	304,000	Migration policy development	246,524	57,476	...	351,360
...	...	...	700,000	700,000	Canadian Society of Immigration Consultants	700,000	...	...	...
...	...	...	1,004,000	1,004,000		946,524	57,476	...	351,360
					Maintaining Canada's humanitarian tradition				
...	47,190,000	...	(5,388,000)	41,802,000	Resettlement assistance	40,368,208	1,433,792	...	41,036,273
...	2,000,000	...	(872,000)	1,128,000	International organization for migration	1,120,118	7,882	...	1,150,850
...	49,190,000	...	(6,260,000)	42,930,000		41,488,326	1,441,674	...	42,187,123
					Promoting the integration of newcomers				
...	26,785,406	...	10,611,579	37,396,985	Immigrant settlement and adaptation	36,748,160	648,825	...	33,228,473
...	100,368,000	...	(7,422,000)	92,946,000	Language instruction for newcomers to Canada	92,691,375	254,625	...	91,733,569
...	2,800,000	...	135,000	2,935,000	Host program	2,877,620	57,380	...	2,718,974
...	45,054,171	...	(738,171)	44,316,000	Contributions to provinces	44,315,939	61	...	46,447,624
...	175,007,577	...	2,586,408	177,593,985		176,633,094	960,891	...	174,128,640
...	**224,197,577**	...	**(2,669,592)**	**221,527,985**	**Total—Contributions**	**219,067,944**	**2,460,041**	...	**216,667,123**
					Ministry Summary by Business Line				
...	...	...	1,004,000	1,004,000	Maximizing benefits of international migration	946,524	57,476	...	351,360
...	49,190,000	...	(6,260,000)	42,930,000	Maintaining Canada's humanitarian tradition	41,488,326	1,441,674	...	42,187,123
...	339,107,577	...	1,958,909	341,066,486	Promoting the integration of newcomers	326,536,094	14,530,392	...	331,508,640
...	**388,297,577**	...	**(3,297,091)**	**385,000,486**	**Total Ministry**	**368,970,944**	**16,029,542**	...	**374,047,123**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers			
Loan repayments—Section 119	...	14,919,380	15,218,702
Total Ministry—			
Non-budgetary	**...**	**14,919,380**	**15,218,702**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	898,486	875,958
Refunds of previous years' expenditures—		
Recovery of bad debts	173,299	293,328
Recovery—Resettlement program	231,974	538,029
Refunds of previous years' expenditures	348,887	1,068,759
Removal and detention costs	729,494	684,648
Adjustments to prior year's payables	2,526,883	10,813,890
	4,010,537	13,398,654
Sales of goods and services—		
Rights and privileges—		
Rights of landing	...	43,960,875
Rights of permanent residence fee	150,346,348	99,230,664
Citizenship rights fees	20,479,440	17,595,981
	170,825,788	*160,787,520*
Services of a regulatory nature—		
Change of citizenship	25,064,052	20,380,423
Citizenship status document	4,745,488	4,638,841
Permanent resident application fees—		
Permanent residence (pre-IRPA)	1,046,323	45,951,219
Business application (pre-IRPA)	...	1,573,880
Dependant less than 19 years (pre-IRPA)	47,812	2,630,784
Order in council (pre-IRPA)	...	6,275
Family business (pre-IRPA)	...	31,600
Family class (including sponsorship)	36,995,712	22,935,706
Skilled workers	56,164,666	30,406,818
Business class	4,372,231	2,749,184
Other classes	19,677,304	8,675,940
Permit holder class	75,475	22,609
Permanent resident card	33,111,863	10,574,560
Temporary resident visa—		
Single entry and extension of status in Canada	41,269,411	48,962,923
Multiple entry	21,782,344	23,277,772
Maximum per family	2,520,170	2,814,515
Work permits	26,442,467	22,929,000
Work permits—Group of artists	447,581	668,526
Study permit	21,076,524	20,058,901
Certification and replacement of immigration document—		
Except PRC	518,269	604,412
Minor violation of *Immigration Act* (pre-IRPA)	...	1,146,064
Temporary resident permits	2,685,236	2,248,633

Revenues—*Concluded*

	Current year	Previous year
	$	$
Restoration of temporary residence status	1,705,389	1,341,505
Rehabilitation—Criminality	330,242	228,634
Rehabilitation—Serious criminality	109,611	125,215
Authorization to return to Canada A52(1)	288,060	280,838
After hours examination	804	300
Alternative means of examination—RABC	394,527	372,630
Immigration statistical data	34,101	166,604
Travel document	1,133,385	165,914
Repayment of removals—		
USA/St Pierre	28,236	42,954
Others destinations	158,039	146,449
Immigration administration fee—Transportation companies	...	1,942,945
Remission order payments	...	(1,923,950)
Remission—Family business job offer	(800)	(44,800)
Remission—Returning resident permits	(865)	(7,805)
Remission—Dependant child	(32,736)	(80,294)
	302,190,921	*276,045,724*
Sales of goods and information products—		
Access to information	*61,002*	*52,853*
Other fees and charges—		
Immigration administration fee—Transportation companies	1,797,512	...
Administrative fees	22,119	21,613
Sundries	138,096	11,442
	1,957,727	*33,055*
	475,035,438	436,919,152
Proceeds from the disposal of surplus Crown assets	22,426	123,163
Miscellaneous revenues—		
Other proceeds from sales	...	552
Interest on overdue account receivable	101,434	98,470
Gains on foreign currency transactions	3,927	107,331
Immigration Act—		
Penalties—Transportation companies	5,000	8,000
Fines	48,393	45,977
Forfeitures	2,370,698	2,587,078
Miscellaneous IGF	...	429,864
Sundries	12,389	5,057
	2,541,841	3,282,329
Total Department	**482,508,728**	**454,599,256**

	Current year	Previous year
	$	$
Immigration and Refugee Board of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	31,352	453
Adjustments to prior year's payables	66,556	245,537
	97,908	245,990
Proceeds from the disposal of surplus Crown assets	6,867	...
Miscellaneous revenues	525	2,235
Total Program	**105,300**	**248,225**
Ministry Summary		
Other revenues—		
Return on investments	898,486	875,958
Refunds of previous years' expenditures	4,108,445	13,644,644
Sales of goods and services	475,035,438	436,919,152
Proceeds from the disposal of surplus Crown assets	29,293	123,163
Miscellaneous revenues	2,542,366	3,284,564
Total Ministry	**482,614,028**	**454,847,481**

SECTION 7

2003-2004

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canada Mortgage and Housing Corporation

Canadian Environmental Assessment Agency

Office of Infrastructure of Canada

Parks Canada Agency

CONTENTS

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Department

Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Descriptions

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canada Mortgage and Housing Corporation

Objectives

To improve housing choice and affordability for Canadians; to improve housing and living conditions for Canadians; to support market competitiveness, job creation and housing sector well-being; and to be a progressive and responsive organization.

Canadian Environmental Assessment Agency

Objectives

To provide high-quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Descriptions

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including aboriginal regimes. The

Agency is continually improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the 1999 Cabinet directive on the environmental assessment of policy, plan and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Office of Infrastructure of Canada

Objectives

The objectives for Infrastructure Canada are to ensure infrastructure projects that contribute to the quality of life, economic growth, sustainable communities, and international trade in Canada, and to provide policy advice and advocacy, communications and management practices for good governance and results based decision-making in public infrastructure.

Business Line Descriptions

Infrastructure investments and information

This business line supports investments in physical infrastructure projects across Canada through managing and administering core funding programs.

Infrastructure policy, administration and communications

This business line is responsible for providing strategic planning and policy advice, corporate services and communications to ensure that infrastructure programs are delivered in the most collaborative and effective manner.

Parks Canada Agency

Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Descriptions

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	551,241,000	...	...	551,241,000	1	Operating expenditures				
...	...	55,299,620	...	55,299,620	1a	Operating expenditures				
...	...	19,161,840	...	19,161,840	1b	Operating expenditures				
...	...	...	471,565	471,565		Transfer from: TB Vote 10 [1]				
...	...	...	16,079,000	16,079,000		TB Vote 15 [1]				
...	551,241,000	74,461,460	16,550,565	642,253,025		Total—Vote 1	622,392,588	19,860,437	...	565,965,960
...	37,480,000	...	...	37,480,000	5	Capital expenditures				
...	...	4,645,000	...	4,645,000	5a	Capital expenditures				
...	...	2,756,384	...	2,756,384	5b	Capital expenditures				
...	37,480,000	7,401,384	...	44,881,384		Total—Vote 5	42,788,543	2,092,841	...	46,709,317
...	67,413,000	...	...	67,413,000	10	Grants and contributions				
...	...	1,700,000	...	1,700,000	10a	Contributions				
...	...	30,664,909	...	30,664,909	10b	Grants and contributions				
...	67,413,000	32,364,909	...	99,777,909		Total—Vote 10	94,099,106	5,678,803	...	71,600,117
...	67,000	...	1,930	68,930	(S)	Minister of the Environment—Salary and motor car allowance	68,930	...	...	66,946
...	64,483,000	...	8,408,662	72,891,662	(S)	Contributions to employee benefit plans	72,891,662	...	...	72,660,189
...	...	125,000,000	...	125,000,000	(S)	Canada Foundation for Sustainable Development Technology	125,000,000	...	...	...
...	...	50,000,000	...	50,000,000	(S)	Canada Foundation for Climate and Atmospheric Sciences	50,000,000	...	...	...
...	...	...	46	46	(S)	Collection agency fees	46	...	...	133
...	...	...	929	929	(S)	Refunds of amounts credited to revenues in previous years	929	...	...	25,375
82,409	...	...	337,371	419,780	(S)	Spending of proceeds from the disposal of surplus Crown assets	305,199	...	114,581	206,432
82,409	**720,684,000**	**289,227,753**	**25,299,503**	**1,035,293,665**		**Total Department—Budgetary**	**1,007,547,003**	**27,632,081**	**114,581**	**757,234,469**
						Canada Mortgage and Housing Corporation [2]				
...	...	...	2,071,683,000	2,071,683,000	45	Operating expenditures				
...	...	...	81,100,000	81,100,000	45a	Operating expenditures				
...	...	...	2,152,783,000	2,152,783,000		Total—Vote 45	2,091,820,816	60,962,184	...	1,978,801,550

...	...	...	1	1	46b	To increase from $250,000,000,000 to $300,000,000,000 the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the *National Housing Act*	...	1	...	...
...	...	...	2,152,783,001	2,152,783,001		Total budgetary	2,091,820,816	60,962,185	...	1,978,801,550
...	...	...	(218,800,000)	(218,800,000)	(S)	(L) Advances under the *National Housing Act* (Gross)	(219,090,872)	290,872	...	(217,711,372)
						Total Program—				
...	...	...	**2,152,783,001**	**2,152,783,001**		**Budgetary**	**2,091,820,816**	**60,962,185**	...	**1,978,801,550**
...	...	...	**(218,800,000)**	**(218,800,000)**		**Non-budgetary**	**(219,090,872)**	**290,872**	...	**(217,711,372)**
						Canadian Environmental Assessment Agency				
...	11,408,000	...	...	11,408,000	15	Program expenditures				
...	...	4,381,000	...	4,381,000	15a	Program expenditures				
...	...	696,401	...	696,401	15b	Program expenditures				
...	...	...	106,389	106,389		Transfer from: TB Vote 10 [1]				
...	...	...	85,000	85,000		TB Vote 15 [1]				
...	11,408,000	5,077,401	191,389	16,676,790		Total—Vote 15	15,222,590	1,454,200	...	11,940,314
...	1,333,000	...	175,998	1,508,998	(S)	Contributions to employee benefit plans	1,508,998	...	...	1,428,004
...	...	...	97	97	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	97	...
...	**12,741,000**	**5,077,401**	**367,484**	**18,185,885**		**Total Program—Budgetary**	**16,731,588**	**1,454,200**	**97**	**13,368,318**
						Office of Infrastructure of Canada [1]				
...	...	...	17,468,000	17,468,000	100	Operating expenditures				
...	...	...	1	1	100b	Transfer of $1,114,999 from Industry Vote 105				
...	...	...	1,114,999	1,114,999		Transfer from: Vote 105				
...	...	...	213,244	213,244		TB Vote 10 [1]				
...	...	...	2,000	2,000		TB Vote 15 [1]				
...	...	...	18,798,244	18,798,244		Total—Vote 100	17,507,966	1,290,278	...	9,033,056
...	...	...	5,191,000	5,191,000	105	Contributions				
...	...	...	121,285,000	121,285,000	105a	Contributions				
...	...	...	(1,114,999)	(1,114,999)		Transfer to Vote 100				
...	...	...	125,361,001	125,361,001		Total—Vote 105	55,319,773	70,041,228	...	2,759,720
...	...	...	1,055,450	1,055,450	(S)	Contributions to employee benefit plans	1,055,450	...	...	325,213
...	...	...	**145,214,695**	**145,214,695**		**Total Program—Budgetary**	**73,883,189**	**71,331,506**	...	**12,117,989**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Parks Canada Agency [4]				
...	...	...	347,320,326	347,320,326	100	Program expenditures				
...	...	...	30,718,220	30,718,220	100a	Program expenditures				
...	...	...	43,384,930	43,384,930	100b	Program expenditures				
...	...	...	3,556,927	3,556,927		Transfer from: TB Vote 5 [1]				
...	...	...	298,651	298,651		TB Vote 10 [1]				
...	...	...	1,700,000	1,700,000		TB Vote 15 [1]				
...	...	...	426,979,054	426,979,054		Total—Vote 100	379,137,138	...	47,841,916	338,340,834
...	...	...	4,500,000	4,500,000	105	Payments to the New Parks and Historic Sites Account				
...	...	...	3,300,000	3,300,000	105b	Payments to the New Parks and Historic Sites Account				
...	...	...	7,800,000	7,800,000		Total—Vote 105	7,800,000	...	...	3,908,000
...	...	...	85,588,883	85,588,883	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	85,588,883	...	...	78,038,396
...	...	...	39,425,495	39,425,495	(S)	Contributions to employee benefit plans	39,425,495	...	...	40,483,015
...	...	...	1,128	1,128	(S)	Refunds of amounts credited to revenues in previous years	1,128	...	...	1,750
...	**...**	**...**	**559,794,560**	**559,794,560**		**Total Program—Budgetary**	**511,952,644**	**...**	**47,841,916**	**460,771,995**
						Total Ministry—				
82,409	**733,425,000**	**294,305,154**	**2,883,459,243**	**3,911,271,806**		**Budgetary**	**3,701,935,240**	**161,379,972**	**47,956,594**	**3,222,294,321** [2][3][4]
...	**...**	**...**	**(218,800,000)**	**(218,800,000)**		**Non-budgetary**	**(219,090,872)**	**290,872**	**...**	**(217,711,372)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, Canada Mortgage and Housing Corporation was transferred from Transport. Therefore, the previous year's amounts have been restated by $1,978,801,550 (budgetary) and $(217,711,372) (non-budgetary).

[3] During the year, Office of Infrastructure of Canada was transferred from Industry. Therefore, the previous year's amounts have been restated by $12,117,989.

[4] During the year, Parks Canada Agency was transferred from Canadian Heritage. Therefore, the previous year's amounts have been restated by $460,771,995.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Clean environment	223,677,129	208,307,491	17,315,159	17,152,612	158,529,813	153,629,380	11,258,200	9,307,793	...	...	388,263,901	369,781,690
Nature	168,137,868	161,692,717	3,468,149	3,318,994	56,102,933	55,606,098	7,651,700	6,841,278	...	...	220,057,250	213,776,531
Weather and environmental predictions	237,874,166	233,878,090	22,828,184	20,905,158	56,673,154	56,547,026	62,817,500	59,285,361	...	...	254,558,004	252,044,913
Management, administration and policy	168,429,209	167,883,636	1,269,892	1,411,779	3,472,009	3,316,602	756,600	668,148	...	...	172,414,510	171,943,869
Sub-total	798,118,372	771,761,934	44,881,384	42,788,543	274,777,909	269,099,106	82,484,000	76,102,580	...	...	1,035,293,665	1,007,547,003
Revenues netted against expenditures	(82,484,000)	(76,102,580)	...	...	...	...	(82,484,000)	(76,102,580)	...	...	...	...
Total Department—Budgetary	**715,634,372**	**695,659,354**	**44,881,384**	**42,788,543**	**274,777,909**	**269,099,106**	**...**	**...**	**...**	**...**	**1,035,293,665**	**1,007,547,003**
Canada Mortgage and Housing Corporation— [1]												
Budgetary	**2,152,783,001**	**2,091,820,816**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,152,783,001**	**2,091,820,816**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**(218,800,000)**	**(219,090,872)**	**(218,800,000)**	**(219,090,872)**
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	20,212,885	16,248,715	...	...	1,474,000	749,366	3,501,000	266,493	...	...	18,185,885	16,731,588
Revenues netted against expenditures	(3,501,000)	(266,493)	...	...	...	...	(3,501,000)	(266,493)	...	...	...	...
Total Program—Budgetary	**16,711,885**	**15,982,222**	**...**	**...**	**1,474,000**	**749,366**	**...**	**...**	**...**	**...**	**18,185,885**	**16,731,588**
Office of Infrastructure of Canada [2]												
Infrastructure investments and information	10,079,000	9,887,808	...	...	125,361,001	55,319,773	...	...	...	...	135,440,001	65,207,581
Infrastructure policy, administration and communications	9,774,694	8,675,608	...	...	...	...	...	...	...	...	9,774,694	8,675,608
Total Program—Budgetary	**19,853,694**	**18,563,416**	**...**	**...**	**125,361,001**	**55,319,773**	**...**	**...**	**...**	**...**	**145,214,695**	**73,883,189**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Parks Canada Agency [3]												
Stewardship of national heritage places	259,842,174	244,591,962	2,072,000	2,014,985	7,471,400	6,706,030	...	...	...	...	269,385,574	253,312,977
Use and enjoyment by Canadians	224,049,759	192,828,733	13,570,000	13,542,815	39,600	39,600	...	...	...	...	237,659,359	206,411,148
Corporate services	52,249,627	51,761,983	500,000	466,536	...	...	...	...	...	...	52,749,627	52,228,519
Sub-total	536,141,560	489,182,678	16,142,000	16,024,336	7,511,000	6,745,630	...	...	...	...	559,794,560	511,952,644
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	**536,141,560**	**489,182,678**	**16,142,000**	**16,024,336**	**7,511,000**	**6,745,630**	**...**	**...**	**...**	**...**	**559,794,560**	**511,952,644**
Total Ministry—												
Budgetary	**3,441,124,512**	**3,311,208,486**	**61,023,384**	**58,812,879**	**409,123,910**	**331,913,875**	**...**	**...**	**...**	**...**	**3,911,271,806**	**3,701,935,240**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**(218,800,000)**	**(219,090,872)**	**(218,800,000)**	**(219,090,872)**

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(1) During the year, Canada Mortgage and Housing Corporation was transferred from Transport.

(2) During the year, Office of Infrastructure of Canada was transferred from Industry.

(3) During the year, Parks Canada Agency was transferred from Canadian Heritage.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Clean environment				
...	2,000,000	...	(715,244)	1,284,756	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	1,284,756	...	...	894,488
...	...	125,000,000	...	125,000,000	(S) Grant to support the Canada Foundation for Sustainable Development Technology	125,000,000	...	...	...
...	2,000,000	125,000,000	(715,244)	126,284,756		126,284,756	...	...	894,488
					Nature				
...	...	...	...	...	Items not required for the current year	...	...	...	340,000
					Weather and environmental predictions				
...	42,000	213,000	...	255,000	Grants to support environmental research and development	255,000	...	...	28,050
...	...	50,000,000	...	50,000,000	(S) Grants to support the Canadian Foundation for Climate and Atmospheric Sciences	50,000,000	...	...	...
...	42,000	50,213,000	...	50,255,000		50,255,000	...	...	28,050
...	**2,042,000**	**175,213,000**	**(715,244)**	**176,539,756**	**Total—Grants**	**176,539,756**	**...**	**...**	**1,262,538**
					Contributions				
					Clean environment				
...	1,097,000	275,000	934,713	2,306,713	Contributions to support environmental research and development	2,118,920	187,793	...	1,629,646
...	2,078,000	425,000	(1,141,229)	1,361,771	Contributions to support Canada's international commitments	1,330,339	31,432	...	2,590,662
...	2,522,000	...	143,023	2,665,023	EcoAction 2000—Community Funding Initiative	2,577,917	87,106	...	2,381,081
...	4,200,000	...	306,075	4,506,075	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	4,497,075	9,000	...	4,689,675
...	12,700,000	...	(6,773,318)	5,926,682	Climate Change Action Fund (CCAF)	5,732,634	194,048	...	3,472,083
...	8,000,000	700,000	(325,621)	8,374,379	Contributions for the environmental clean-up of the Sydney tar ponds and coke oven sites in the Muggah Creek watershed	4,126,379	4,248,000	...	11,116,932
...	2,045,100	...	3,098,107	5,143,207	Contributions to increase awareness and understanding of environmental and sustainable development issues	5,010,983	132,224	...	3,682,333
...	...	1,000,000	(1,000,000)	...	Climate change: The opportunities envelope program	...	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	...	...	1,257,843	1,257,843	Contributions to support environmental and sustainable development projects	1,247,013	10,830	...	544,992
...	...	...	703,364	703,364	Contribution—Multilateral fund of the Montreal Protocol	703,364	...	...	1,065,595
...	...	...	...	...	Items not required for the current year	...	...	...	207,269
...	32,642,100	2,400,000	(2,797,043)	32,245,057		27,344,624	4,900,433	...	31,380,268
					Nature				
...	977,000	...	937,550	1,914,550	Contributions to support environmental research and development	1,914,550	...	...	1,438,540
...	18,250,800	...	(377,500)	17,873,300	Contributions to support environmental and sustainable development projects	17,748,285	125,015	...	18,010,938
...	1,146,100	710,306	17,845	1,874,251	Contributions to increase awareness and understanding of environmental and sustainable development issues	1,874,251	...	...	2,653,089
...	337,300	1,041,603	...	1,378,903	Contributions to support Canada's international commitments	1,362,269	16,634	...	1,091,846
...	3,898,000	...	(1,036,071)	2,861,929	EcoAction 2000—Community Funding Initiative	2,792,582	69,347	...	3,070,862
...	2,200,000	...	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	1,914,161	285,839	...	1,455,131
...	...	28,000,000	...	28,000,000	Contribution towards the acquisition of Burns bog to protect ecologically sensitive lands	28,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	512,500
...	26,809,200	29,751,909	(458,176)	56,102,933		55,606,098	496,835	...	28,232,906
					Weather and environmental predictions				
...	600,000	...	867,729	1,467,729	Contributions to support environmental research and development	1,467,696	33	...	2,143,508
...	17,000	...	387,315	404,315	Contributions to increase awareness and understanding of environmental and sustainable development issues	278,315	126,000	...	287,000
...	1,693,000	...	55,522	1,748,522	Contributions to support Canada's international commitments	1,748,447	75	...	1,772,948
...	200,000	...	(200,000)	...	Contribution to the province of Quebec—Hydrometric Agreement	...	...	...	...
...	1,355,000	...	1,187,588	2,542,588	Climate Change Action Fund (CCAF)	2,542,568	20	...	1,959,479
...	...	...	255,000	255,000	Contributions to support environmental and sustainable development projects	255,000	...	...	263,390
...	3,865,000	...	2,553,154	6,418,154		6,292,026	126,128	...	6,426,325

					Management, administration and policy				
...	1,090,700	...	538,817	1,629,517	Contributions to increase awareness and understanding of environmental and sustainable development issues	1,476,942	152,575	...	2,726,002
...	162,000	...	266,147	428,147	Contributions to support Canada's international commitments	427,315	832	...	439,900
...	50,000	...	(23,000)	27,000	EcoAction 2000—Public Engagement Initiative	25,000	2,000	...	67,338
...	752,000	...	(204,155)	547,845	Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget	547,845	...	...	547,845
...	...	...	815,000	815,000	Contributions to support environmental research and development	815,000	...	...	25,000
...	...	...	24,500	24,500	Contributions to support environmental and sustainable development projects	24,500	...	...	491,995
...	2,054,700	...	1,417,309	3,472,009		3,316,602	155,407	...	4,298,080
...	**65,371,000**	**32,151,909**	**715,244**	**98,238,153**	**Total—Contributions**	**92,559,350**	**5,678,803**	**...**	**70,337,579**
					Departmental Summary by Business Line				
...	34,642,100	127,400,000	(3,512,287)	158,529,813	Clean environment	153,629,380	4,900,433	...	32,274,756
...	26,809,200	29,751,909	(458,176)	56,102,933	Nature	55,606,098	496,835	...	28,572,906
...	3,907,000	50,213,000	2,553,154	56,673,154	Weather and environmental predictions	56,547,026	126,128	...	6,454,375
...	2,054,700	...	1,417,309	3,472,009	Management, administration and policy	3,316,602	155,407	...	4,298,080
...	**67,413,000**	**207,364,909**	**...**	**274,777,909**	**Total Department**	**269,099,106**	**5,678,803**	**...**	**71,600,117**
					Canadian Environmental Assessment Agency				
					Contributions				
...	173,500	...	...	173,500	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	173,500	...	...	173,500
...	300,500	...	98,953	399,453	Contributions to support the promotion research and development of environmental assessment	399,453	...	...	338,183
...	1,000,000	...	(98,953)	901,047	Contributions for the support of public participation in the environmental assessment review process—Participant funding program	176,413	724,634	...	76,269
...	**1,474,000**	**...**	**...**	**1,474,000**	**Total Program**	**749,366**	**724,634**	**...**	**587,952**
					Office of Infrastructure of Canada (1)				
					Contributions				
					Infrastructure investments and information				
...	...	...	5,191,000	5,191,000	Federation of Canadian Municipalities to develop the National Guide to Sustainable Municipal Infrastructure	2,945,083	2,245,917	...	2,759,720
...	...	...	105,170,001	105,170,001	Contributions under the Canada Strategic Infrastructure Fund	52,374,690	52,795,311	...	...
...	...	...	15,000,000	15,000,000	Contributions under the Border Infrastructure Fund	...	15,000,000	...	...
...	**...**	**...**	**125,361,001**	**125,361,001**	**Total Program**	**55,319,773**	**70,041,228**	**...**	**2,759,720**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Parks Canada Agency [2]				
					Grants				
					Stewardship of national heritage places				
....	....	....	22,700	22,700	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	22,700	....	....	22,700
....	....	....	3,000,000	3,000,000	Grant to the Kivalliq Inuit Association for the establishment of the Community Initiatives Fund	3,000,000	....	....	....
....	....	....	400,000	400,000	Grant to the Kivalliq Inuit Association for the establishment of the Kivalliq National Parks Scholarship Trust	400,000	....	....	....
...	**...**	**...**	**3,422,700**	**3,422,700**	**Total—Grants**	**3,422,700**	**...**	**...**	**22,700**
					Contributions				
					Stewardship of national heritage places				
....	....	....	765,370	765,370	Contributions in support of the Commercial Heritage Properties Incentive Fund	....	....	765,370	....
....	....	....	3,283,330	3,283,330	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	3,283,330	....	....	2,105,014
....	....	....	4,048,700	4,048,700		3,283,330	....	765,370	2,105,014
					Use and enjoyment by Canadians				
....	....	....	39,600	39,600	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	39,600	....	....	180,140
					Corporate services				
....	....	....	....	....	Items not required for the current year	....	....	....	31,864
...	**...**	**...**	**4,088,300**	**4,088,300**	**Total—Contributions**	**3,322,930**	**...**	**765,370**	**2,317,018**
					Program Summary by Business Line				
....	....	....	7,471,400	7,471,400	Stewardship of national heritage places	6,706,030	....	765,370	2,127,714
....	....	....	39,600	39,600	Use and enjoyment by Canadians	39,600	....	....	180,140
....	....	....	....	....	Corporate services	....	....	....	31,864
...	**...**	**...**	**7,511,000**	**7,511,000**	**Total Program**	**6,745,630**	**...**	**765,370**	**2,339,718**
...	**68,887,000**	**207,364,909**	**132,872,001**	**409,123,910**	**Total Ministry**	**331,913,875**	**76,444,665**	**765,370**	**77,287,507** [1][2]

(S) Statutory transfer payment.

[1] During the year, Office of Infrastructure of Canada was transferred from Industry. Therefore, the previous year's amounts have been restated by $2,759,720.

[2] During the year, Parks Canada Agency was transferred from Canadian Heritage. Therefore, the previous year's amounts have been restated by $2,339,718.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments:			
Products			
Data extracts	4,248	4,248	...
Publications	5,109	5,109	9,828
Products	22,864	22,864	5,365
Realty	23,399	23,399	15,289
Services			
Research and analysis	6,574,160	5,521,095	5,464,064
Consulting services	371,650	371,650	42,677
Training	3,570	3,570	1,290
Regulatory services	263,000	136,958	222,405
External revenues:			
Products			
Data extracts	900	900	869
Publications	27,735	27,735	43,082
Products	31,784	31,784	43,442
Realty	185,555	185,555	97,698
Services			
Research and analysis	1,986,007	1,343,182	1,669,550
Hydrometric	900	900	...
Consulting services	92,137	92,137	116,078
Environmental assessment	...	...	869
Training	75,170	75,170	94,657
Regulatory services	1,588,000	1,459,525	1,457,108
Sundries	2,012	2,012	...
	11,258,200	9,307,793	9,284,271
Nature			
Revenues received from other government departments:			
Products			
Data extracts	77,202	77,202	79,136
Publications	18	18	15,000
Realty	102,867	102,867	104,447
Products	189,632	189,632	199,929
Services			
Research and analysis	2,815,228	1,950,011	1,701,947
Consulting services	766,053	766,053	934,418
Training	...	...	58,000
External revenues:			
Products			
Data extracts	22,648	22,648	21,487
Publications	9,931	9,931	13,893
Products	10,843	10,843	53,312
Realty	384,959	384,959	410,321
Services			
Research and analysis	2,756,621	2,811,416	2,492,310
Hydrometric	112,759	112,759	143,358
Consulting services	42,959	42,959	12,752
Training	6,195	6,195	21,580
Wildlife studies and surveys	64,342	64,342	75,255
Regulatory services	289,443	289,443	230,627
	7,651,700	6,841,278	6,567,772
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	843,835	843,835	930,769
Publications	7,332	7,332	7,579
Products	15,856,535	15,856,535	15,120,094
Realty	69,279	69,279	39,780
Services			
Research and analysis	2,952,895	2,952,895	2,655,410
Telecommunications	137,982	137,982	136,499
Consulting services	1,222,874	2,704,296	2,689,209
Training	637,577	637,577	698,827
Environmental assessment	10,659	10,659	889,391
Sundries	577,032	577,032	478,600
External revenues:			
Products			
Data extracts	5,763,905	5,763,905	7,261,288
Publications	258,849	258,849	401,042
Products	28,299,076	23,285,515	20,885,378
Sponsorship and advertising	13,189	13,189	16,087
Realty	176,967	176,967	181,554
Services			
Research and analysis	687,145	687,145	302,029
Hydrometric	3,637,240	3,637,240	3,982,793
Telecommunications	953,127	953,127	1,157,977
Consulting services	362,202	362,202	475,467
Training	222,079	222,079	190,636
Environmental assessment	108,931	108,931	185,462
Sundries	18,790	18,790	11,642
	62,817,500	59,285,361	58,697,513

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Management, administration and policy			
Revenues received from other government departments:			
Products	...	...	127,666
Realty	...	565,000	560,000
Services			
Research and analysis	15,000	23,000	30,619
Consulting services	...	26,425	13,350
External revenues:			
Products			
Data extracts	...	145	...
Products	...	400	4,401
Realty	741,600	...	42,447
Services			
Research and analysis	...	835	963
Telecommunications	...	30,000	33,000
Consulting services	...	...	49,893
Training	...	22,343	...
	756,600	668,148	862,279
Total Department—Budgetary	**82,484,000**	**76,102,580**	**75,411,835**
Canadian Environmental Assessment Agency			
Budgetary (respendable revenues)			
Revenues received from other government departments:			
Training, information and publications	30,000	152,502	220,546
External revenues:			
Training, information and publications	30,000	113,991	131,685
Environmental assessment services	3,441,000	...	...
Total Program—Budgetary	**3,501,000**	**266,493**	**352,231**
Total Ministry—Budgetary	**85,985,000**	**76,369,073**	**75,764,066**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	56,435	101,251
Reimbursement of operating and maintenance expenditures	301,302	396,695
Adjustments to prior year's payables	760,685	120,005
	1,118,422	617,951
Sales of goods and services—		
Lease and use of public property	*1,631,577*	*1,589,573*
Services of a regulatory nature—		
Taxidermist and aviculture licences	20,305	22,506
Bird hunting permits	3,753,093	3,014,581
Miscellaneous fines	1,869,807	1,919,821
	5,643,205	*4,956,908*
Services of a non-regulatory nature—		
Hydrometric recoveries	99,800	205,705
Other water related recoveries	223,407	615,366
Sundries	26,367,765	26,152,854
	26,690,972	*26,973,925*
Sales of goods and information products	*46,480,313*	*45,018,125*
Other fees and charges	*2,599,608*	*2,730,525*
	83,045,675	81,269,056
Proceeds from the disposal of surplus Crown assets	337,371	280,913
Miscellaneous revenues—		
Gifts to the Crown	20	...
Sundries	587,311	843,626
	587,331	843,626
Total Department	**85,088,799**	**83,011,546**
Canada Mortgage and Housing Corporation (1)		
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation—Interest	481,586,111	502,422,581

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous revenues—		
Net profits under *National Housing Act*	24,772,000	40,295,540
Other third party recoveries	3,933,941	6,629,984
Deferred revenues	2,734,200	4,528,919
	31,440,141	51,454,443
Total Program	**513,026,252**	**553,877,024**
Canadian Environmental Assessment Agency		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	802	10,850
Adjustments to prior year's payables	111	11,099
	913	21,949
Sales of goods and services—		
Services of a non-regulatory nature	264,839	347,025
Sales of goods and information products	1,349	1,795
	266,188	348,820
Proceeds from the disposal of surplus Crown assets	97	....
Miscellaneous revenues	85	60
Total Program	**267,283**	**370,829**
Office of Infrastructure of Canada (2)		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	1,430	4,315
Adjustments to prior year's payables—		
Salaries and wages	66,540	....
Operating expenses	22,197	....
	90,167	4,315
Sales of goods and services—		
Other fees and charges	95	....
Total Program	**90,262**	**4,315**

	Current year	Previous year
	$	$
Parks Canada Agency (3)		
Other revenues—		
Sales of goods and services—		
Lease and use of public property	....	*15,605,010*
Services of a non-regulatory nature	....	*59,155,882*
Sales of goods and information products	....	*452,141*
Other fees and charges—		
Deferred revenues - Jasper Train	....	851
Interest on overdue accounts receivable	....	28,290
Gain on disposal	....	365,222
Sundries	....	2,954,773
	....	*3,349,136*
	....	78,562,169
Miscellaneous revenues—		
Section 20 of the *Parks Canada Agency Act*	84,329,387	78,038,396
Sundries	12,393	37,146
	84,341,780	78,075,542
Total Program	**84,341,780**	**156,637,711**
Ministry Summary		
Other revenues—		
Return on investments	481,586,111	502,422,581
Refunds of previous years' expenditures	1,209,502	644,215
Sales of goods and services	83,311,958	160,180,045
Proceeds from the disposal of surplus Crown assets	337,468	280,913
Miscellaneous revenues	116,369,337	130,373,671
Total Ministry	**682,814,376**	**793,901,425**(1)(2)(3)

(1) During the year, Canada Mortgage and Housing Corporation was transferred from Transport. Therefore, the previous year's amounts have been restated by $553,877,024.

(2) During the year, Office of Infrastructure of Canada was transferred from Industry. Therefore, the previous year's amounts have been restated by $4,315.

(3) During the year, Parks Canada Agency was transferred from Canadian Heritage. Therefore, the previous year's amounts have been restated by $156,637,711.

SECTION 8

2003-2004

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

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Department

Economic, Social and Financial Policies Program

Objective

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Description

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda:

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government debt, cash and rerserve management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objective

The statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Description

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the Department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

Objective

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Description

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objective

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Description

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries, to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

Business Line Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITT Act)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Financial Consumer Agency of Canada

Objectives

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as "consumer provisions") that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;

- foster an understanding of financial services and issues relating to financial services.

Business Line Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of laundering of proceeds of crime

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

Office of the Superintendent of Financial Institutions

Objective

Office of the Superintendent of Financial Institutions (OSFI) is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

Business Line Description

Supervision of financial institutions and pension plans

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standard Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Economic, Social and Financial Policies Program				
...	72,786,000	...	...	72,786,000	1	Operating expenditures				
...	...	1	...	1	1b	Transfer of $13,179,749 from Finance Vote 5				
...	...	...	13,179,749	13,179,749		Transfer from: Vote 5				
...	...	...	120,000	120,000		TB Vote 10 (1)				
...	...	...	1,672,000	1,672,000		TB Vote 15 (1)				
...	72,786,000	1	14,971,749	87,757,750		Total—Vote 1	82,845,049	4,912,701	...	83,794,020
...	700,000,000	...	...	700,000,000	5	Grants and contributions				
...	...	...	(13,179,749)	(13,179,749)		Transfer to Vote 1				
...	700,000,000	...	(13,179,749)	686,820,251		Total—Vote 5	132,079,791	554,740,460	...	569,701,206
...	...	1	...	1	16b	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister or behalf of Her Majesty in Right of Canada to guarantee to the holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Company (Canada) payment of not more than 90% of their net claims in the event of the insolvency or liquidation of the Mortgage Insurance Company of Canada or GE Capital Mortgage Insurance Company (Canada), subject to the limitation that the aggregate outstanding principal amount of all mortgages covered by the guarantee shall not exceed $100,000,000,000 at any time; and to repeal Vote 26c, *Appropriation Act No. 3, 1994-1995*	...	1	...	...
...	66,946	...	3,959	70,905	(S)	Minister of Finance—Salary and motor car allowance	70,905	...	...	67,318
...	377,883,000	...	(230,140,000)	147,743,000	(S)	Payments (encashment of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)	147,743,000	...	...	430,944,000
...	12,500,000	(12,500,000)	...	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(2). Limit is 225,000,000 SDR				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
86,308,928	...	...	...	86,308,928		Unused authority of 42,802,414 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	(3,212,749)	(3,212,749)		Exchange valuation adjustment to the unused authority at year end				
86,308,928	12,500,000	(12,500,000)	(3,212,749)	83,096,179		Total	...	...	83,096,179	11,665,866
...	10,601,000	...	1,251,439	11,852,439	(S)	Contributions to employee benefit plans	11,852,439	...	...	14,445,617
...	52,000,000	(3,887,000)	(373,936)	47,739,064	(S)	Purchase of domestic coinage	47,739,064	...	...	59,708,979
...	...	...	34,746	34,746	(S)	Payments pursuant to the *Halifax Relief Commission Pension Continuation Act*	34,746	...	...	52,543
68,571,831	...	...	...	68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the *Financial Institutions Depositors Compensation Act*	...	...	68,571,831	...
...	...	...	1,031,284	1,031,284	(S)	Payment of liabilities previously transferred to revenues	1,031,284	...	...	7,051,356
11,454	...	...	613	12,067	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	11,454	613	...
...	...	...	220,306	220,306	(S)	Refunds of amounts credited to revenues in previous years	220,306	...	...	636,096
...	...	...	18,092	18,092	(S)	Court awards	18,092	...	...	...
...	...	...	516,613,867	516,613,867	(S)	Net loss on exchange	516,613,867	...	...	204,276,889
154,892,213	1,225,836,946	(16,386,998)	287,239,621	1,651,581,782		Total budgetary	940,248,543	559,664,616	151,668,623	1,382,343,890
2,000,000	...	...	(2,000,000)	...	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the *Canadian Commercial Bank Financial Assistance Act*. Limit $75,000,000 (Gross)	...	...	...	...
...	...	...	6,000,000	6,000,000	(S)	(L) Advances pursuant to section 13(1) of the *Financial Consumer Agency of Canada Act* (Gross)	6,000,000	...	...	4,050,000
						International Development Association				
	1	...	230,139,999	230,140,000	L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $230,140,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)	230,133,000	7,000	...	230,133,000

						European Bank for Reconstruction and Development (EBRD)				
...	11,368,000	...	(4,282,414)	7,085,586	(S)	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US $7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $11,368,000 on August 28, 2002, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,085,586	...	...	7,717,629
...	16,673,000	...	(6,826,537)	9,846,463	(S)	(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act*—Capital subscriptions (Gross)	9,846,463	...	...	11,576,444
						International Monetary Fund—Poverty Reduction and Growth Facility				
...	177,000,000	...	(177,000,000)	...	(S)	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit is 700,000,000 SDR (Gross)				
167,541,789	...	...	...	167,541,789		Unused authority of 83,087,500 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	(6,762,157)	(6,762,157)		Exchange valuation adjustment to the unused authority at year end				
167,541,789	177,000,000	...	(183,762,157)	160,779,632		Total	41,796,692	...	118,982,940	131,251,096
						Petro-Canada Limited				
27,228,147	...	...	(27,228,147)	...	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit $1,000,000,000 (Gross)	...	...	...	...
1,573,645,679	...	...	(1,573,645,679)	...	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit $4,900,000,000 (Gross)	...	...	...	...
1,770,415,615	205,041,001	...	(1,561,604,935)	413,851,681		Total non-budgetary	294,861,741	7,000	118,982,940	384,728,169
						Total Program—				
154,892,213	**1,225,836,946**	**(16,386,998)**	**287,239,621**	**1,651,581,782**		**Budgetary**	**940,248,543**	**559,664,616**	**151,668,623**	**1,382,343,890**
1,770,415,615	**205,041,001**	**...**	**(1,561,604,935)**	**413,851,681**		**Non-budgetary**	**294,861,741**	**7,000**	**118,982,940**	**384,728,169**
						Public Debt Program				
...	37,600,000,000	(1,400,000,000)	(268,636,240)	35,931,363,760	(S)	Interest and other costs (*Financial Administration Act*)	35,931,363,760	...	...	37,619,479,271
...	**37,600,000,000**	**(1,400,000,000)**	**(268,636,240)**	**35,931,363,760**		**Total Program—Budgetary**	**35,931,363,760**	**...**	**...**	**37,619,479,271**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Federal-Provincial Transfers Program				
...	1,730,000,000		...	1,730,000,000	15	Transfer payments to the territorial governments	1,792,054,029	(62,054,029)	...	1,503,849,117
...	31,000,000	...	734,134	31,734,134	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	31,734,134	...	...	31,140,703
...	10,499,000,000	(694,000,000)	(2,359,424,000)	7,445,576,000	(S)	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	7,445,576,000	...	...	10,560,152,000
...	19,300,000,000	25,000,000	...	19,325,000,000	(S)	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	19,325,000,000	...	...	18,600,000,000
...	(614,000,000)	73,000,000	(53,514,899)	(594,514,899)	(S)	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(594,514,899)	...	...	(517,816,833)
...	(2,697,000,000)	257,000,000	(260,055,000)	(2,700,055,000)	(S)	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,700,055,000)	...	...	(2,320,852,000)
...	...	2,500,000,000	2,000,000,000	4,500,000,000	(S)	Payment to the 2003 Canada Health and Social Transfer Supplement Trust (*Budget Implementation Act, 2003*)	4,500,000,000	...	...	...
...	...	1,500,000,000		1,500,000,000	(S)	Payment to the Diagnostic Medical Equipment Trust (*Budget Implementation Act, 2003*)	1,500,000,000	...	...	...
...	...	1,000,000,000	...	1,000,000,000	(S)	Health Reform Transfer (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	1,000,000,000	...	...	...
...	...	58,000,000	303,000	58,303,000	(S)	Provincial personal income tax revenue guarantee program	58,303,000	...	...	...
	...	...				Appropriations not required for the current year			...	140,000,000
...	**28,249,000,000**	**4,719,000,000**	**(671,956,765)**	**32,296,043,235**		**Total Program—Budgetary**	**32,358,097,264**	**(62,054,029)**	**...**	**27,996,472,987**
						Total Department—				
154,892,213	**67,074,836,946**	**3,302,613,002**	**(653,353,384)**	**69,878,988,777**		**Budgetary**	**69,229,709,567**	**497,610,587**	**151,668,623**	**66,998,296,148**
1,770,415,615	**205,041,001**	**...**	**(1,561,604,935)**	**413,851,681**		**Non-budgetary**	**294,861,741**	**7,000**	**118,982,940**	**384,728,169**
						Auditor General				
	58,220,000		...	58,220,000	20	Program expenditures				
...	...	3,299,000	...	3,299,000	20a	Program expenditures				
...	...	3,679,200	...	3,679,200	20b	Program expenditures				
...	...	...	1,388,000	1,388,000		Transfer from TB Vote 15 (1)				
...	58,220,000	6,978,200	1,388,000	66,586,200		Total—Vote 20	63,956,176	2,630,024		62,951,703

...	8,252,000	...	(470,675)	7,781,325	(S)	Contributions to employee benefit plans	7,781,325		...	8,748,270
25,000		...	3,012	28,012	(S)	Spending of proceeds from the disposal of surplus Crown assets	25,000		3,012	35,377
25,000	**66,472,000**	**6,978,200**	**920,337**	**74,395,537**		**Total Program—Budgetary**	**71,762,501**	**2,630,024**	**3,012**	**71,735,350**
						Canada Deposit Insurance Corporation				
6,000,000,000	...	...	...	6,000,000,000	(S)	(L) Loans pursuant to the *Canada Deposit Insurance Corporation Act*, subsection 10.1. Limit $6,000,000,000 (Net)	...	...	6,000,000,000	...
6,000,000,000	...	...	...	**6,000,000,000**		**Total Program—Non-budgetary**	...	...	**6,000,000,000**	...
						Canadian International Trade Tribunal				
...	8,185,000	...	...	8,185,000	25	Program expenditures				
...	...	380,000	...	380,000	25b	Program expenditures				
...	...	...	163,000	163,000		Transfer from TB Vote 15 [1]				
...	8,185,000	380,000	163,000	8,728,000		Total—Vote 25	8,204,719	523,281	...	8,779,243
...	1,349,000	...	(229,917)	1,119,083	(S)	Contributions to employee benefit plans	1,119,083		...	1,347,356
...		...	2,292	2,292	(S)	Spending of proceeds from the disposal of surplus Crown assets			2,292	...
...	**9,534,000**	**380,000**	**(64,625)**	**9,849,375**		**Total Program—Budgetary**	**9,323,802**	**523,281**	**2,292**	**10,126,599**
						Financial Consumer Agency of Canada				
...	...	...	6,012,566	6,012,566	(S)	Payments under section 13 of the *Financial Consumer Agency of Canada Act*	6,012,566			5,330,737
...	...	...	**6,012,566**	**6,012,566**		**Total Program—Budgetary**	**6,012,566**	...	...	**5,330,737**
						Financial Transactions and Reports Analysis Centre of Canada				
...	28,976,000	...	...	28,976,000	30	Program expenditures				
...	...	1,575,383	...	1,575,383	30b	Program expenditures				
...	...	...	165,882	165,882		Transfer from: TB Vote 10 [1]				
...			8,000	8,000		TB Vote 15 [1]				
...	28,976,000	1,575,383	173,882	30,725,265		Total—Vote 30	29,291,626	1,433,639		38,471,159
...	2,696,000	...	(195,643)	2,500,357	(S)	Contributions to employee benefit plans	2,500,357			2,374,573
12,306		...	7,817	20,123	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	12,306	7,817	...
12,306	**31,672,000**	**1,575,383**	**(13,944)**	**33,245,745**		**Total Program—Budgetary**	**31,791,983**	**1,445,945**	**7,817**	**40,845,732**
						Office of the Superintendent of Financial Institutions				
	712,000			712,000	35	Program expenditures				
	...		213,500	213,500		Transfer from TB Vote 10 [1]				
	712,000		213,500	925,500		Total—Vote 35	722,137	203,363	...	707,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
68,907,164	...	...	...	68,907,164	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the *Office of the Superintendent of Financial Institutions Act* Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	3,776,239	...	65,130,925	6,802,250
586	...	...	377	963	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	586	377	...
68,907,750	**712,000**	...	**213,877**	**69,833,627**		**Total Program—Budgetary**	**4,498,376**	**203,949**	**65,131,302**	**7,509,250**
						Total Ministry—				
223,837,269	**67,183,226,946**	**3,311,546,585**	**(646,285,173)**	**70,072,325,627**		**Budgetary**	**69,353,098,795**	**502,413,786**	**216,813,046**	**67,133,843,816**
7,770,415,615	**205,041,001**	...	**(1,561,604,935)**	**6,413,851,681**		**Non-budgetary**	**294,861,741**	**7,000**	**6,118,982,940**	**384,728,169**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Economic, Social and Financial Policies Program												
Policies and advice	60,499,999	52,781,826	...	246,353	7,000	6,667	620,000	346,328	...	...	59,886,999	52,688,518
International financial organizations—												
Budgetary	...	277,232	...	311	917,627,430	279,791,124	...	...	...	...	917,627,430	280,068,667
Non-budgetary	...	...	...	...	...	...	...	...	407,851,681	288,861,741	407,851,681	288,861,741
Domestic coinage	47,739,064	47,739,064	...	...	...	...	...	...	...	...	47,739,064	47,739,064
Corporate administration	574,492,778	566,893,002	...	4,295,418	25,000	25,000	16,996,000	11,695,805	...	...	557,521,778	559,517,615
Special projects—												
Budgetary	68,571,832	...	...	...	...	...	...	...	...	...	68,571,832	...
Non-budgetary	...	...	...	...	...	...	...	...	6,000,000	6,000,000	6,000,000	6,000,000
Sub-total—												
Budgetary	751,303,673	667,691,124	...	4,542,082	917,659,430	279,822,791	17,616,000	12,042,133	...	...	1,651,347,103	940,013,864
Non-budgetary	...	...	...	...	...	...	...	...	413,851,681	294,861,741	413,851,681	294,861,741
Revenues netted against expenditures	(17,616,000)	(12,042,133)	...	...	...	...	(17,616,000)	(12,042,133)	...	...	...	...
Total Program—												
Budgetary	**733,687,673**	**655,648,991**	**...**	**4,542,082**	**917,659,430**	**279,822,791**	**...**	**...**	**...**	**...**	**1,651,347,103**	**940,013,864**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**413,851,681**	**294,861,741**	**413,851,681**	**294,861,741**
Public Debt Program												
Interest and other costs	35,822,435,303	35,822,435,303	...	...	...	...	...	...	...	...	35,822,435,303	35,822,435,303
Canada investment and savings	109,163,136	109,163,136	...	...	...	...	...	...	...	...	109,163,136	109,163,136
Total Program—Budgetary	**35,931,598,439**	**35,931,598,439**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**35,931,598,439**	**35,931,598,439**
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	32,296,043,235	32,358,097,264	...	...	...	...	32,296,043,235	32,358,097,264
Total Program—Budgetary	**...**	**...**	**...**	**...**	**32,296,043,235**	**32,358,097,264**	**...**	**...**	**...**	**...**	**32,296,043,235**	**32,358,097,264**
Total Department—												
Budgetary	**36,665,286,112**	**36,587,247,430**	**...**	**4,542,082**	**33,213,702,665**	**32,637,920,055**	**...**	**...**	**...**	**...**	**69,878,988,777**	**69,229,709,567**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**413,851,681**	**294,861,741**	**413,851,681**	**294,861,741**
Auditor General												
Legislative auditing	74,015,537	71,383,577	...	...	380,000	378,924	...	...	...	...	74,395,537	71,762,501
Total Program—Budgetary	**74,015,537**	**71,383,577**	**...**	**...**	**380,000**	**378,924**	**...**	**...**	**...**	**...**	**74,395,537**	**71,762,501**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Canada Deposit Insurance Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**6,000,000,000**	...	**6,000,000,000**	...
Canadian International Trade Tribunal—												
Budgetary	**9,849,375**	**9,323,802**	...	...	...	...	...	...	...	...	**9,849,375**	**9,323,802**
Financial Consumer Agency of Canada—												
Budgetary	**5,947,172**	**5,947,172**	**65,394**	**65,394**	...	...	...	...	...	...	**6,012,566**	**6,012,566**
Financial Transactions and Reports Analysis Centre of Canada												
Detection and deterrence of laundering of proceeds of crime	33,245,745	31,791,983	...	...	...	...	...	...	...	...	33,245,745	31,791,983
Total Program—Budgetary	**33,245,745**	**31,791,983**	...	...	...	...	...	...	...	...	**33,245,745**	**31,791,983**
Office of the Superintendent of Financial Institutions												
Supervision of financial institutions and pension plans	133,792,689	70,098,606	825,000	2,138,446	...	...	65,496,062	68,416,882	...	...	69,121,627	3,820,170
Actuarial and other services to the Government of Canada	5,306,920	3,775,818	...	3,249	...	...	4,594,920	3,100,861	...	...	712,000	678,206
Sub-total	139,099,609	73,874,424	825,000	2,141,695	...	...	70,090,982	71,517,743	...	...	69,833,627	4,498,376
Revenues netted against expenditures	(70,090,982)	(71,517,743)	...	...	...	...	(70,090,982)	(71,517,743)	...	...	...	...
Total Program—Budgetary	**69,008,627**	**2,356,681**	**825,000**	**2,141,695**	...	...	...	...	...	...	**69,833,627**	**4,498,376**
Total Ministry—												
Budgetary	**36,857,352,568**	**36,708,050,645**	**890,394**	**6,749,171**	**33,214,082,665**	**32,638,298,979**	...	...	...	...	**70,072,325,627**	**69,353,098,795**
Non-budgetary	...	...	...	...	...	...	...	...	**6,413,851,681**	**294,861,741**	**6,413,851,681**	**294,861,741**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Economic, Social and Financial Policies Program				
					Grants				
					International financial organizations				
...	565,000,000	...	(13,179,749)	551,820,251	To meet commitments made by Canada under multilateral debt reduction agreements	59,000,924	492,819,327	...	406,030,120
...	...	...	...	...	Items not required for the current year	...	...	...	75,000,000
...	**565,000,000**	**...**	**(13,179,749)**	**551,820,251**	**Total—Grants**	**59,000,924**	**492,819,327**	**...**	**481,030,120**
					Contributions				
					Policies and advice				
...	...	...	7,000	7,000	Research and policy initiatives assistance	6,667	333	...	...
					International financial organizations				
...	**135,000,000**	**...**	**(32,000)**	**134,968,000**	To meet commitments made by Canada under multilateral debt service reduction agreements	**73,047,200**	**61,920,800**	**...**	**88,671,086**
...	**135,000,000**	**...**	**(25,000)**	**134,975,000**	**Total—Contributions**	**73,053,867**	**61,921,133**	**...**	**88,671,086**
					Other transfer payments				
					International financial organizations				
...	377,883,000	...	(230,140,000)	147,743,000	(S) Encashment of demand notes by the International Development Association in accordance with the *Bretton Woods and Related Agreements Act*	147,743,000	...	...	430,944,000
86,308,928	12,500,000	(12,500,000)	(3,212,749)	83,096,179	(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility	...	...	83,096,179	11,665,866
86,308,928	390,383,000	(12,500,000)	(233,352,749)	230,839,179		147,743,000	...	83,096,179	442,609,866
					Corporate administration				
...	...	...	25,000	25,000	Research and policy initiatives assistance	25,000	...	...	...
86,308,928	**390,383,000**	**(12,500,000)**	**(233,327,749)**	**230,864,179**	**Total—Other transfer payments**	**147,768,000**	**...**	**83,096,179**	**442,609,866**
					Program Summary by Business Line				
...	...	...	7,000	7,000	Policies and advice	6,667	333	...	...
86,308,928	1,090,383,000	(12,500,000)	(246,564,498)	917,627,430	International financial organizations	279,791,124	554,740,127	83,096,179	1,012,311,072
...	...	...	25,000	25,000	Corporate administration	25,000	...	...	...
86,308,928	**1,090,383,000**	**(12,500,000)**	**(246,532,498)**	**917,659,430**	**Total Program**	**279,822,791**	**554,740,460**	**83,096,179**	**1,012,311,072**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Federal-Provincial Transfers Program				
					Other transfer payments				
					Transfer payments				
...	1,730,000,000	...	...	1,730,000,000	Transfer payments to the territorial governments	1,792,054,029	(62,054,029)	...	1,503,849,117
...	31,000,000	...	734,134	31,734,134	(S) Statutory subsidies	31,734,134	...	...	31,140,703
...	10,499,000,000	(694,000,000)	(2,359,424,000)	7,445,576,000	(S) Fiscal equalization	7,445,576,000	...	...	10,560,152,000
...	19,300,000,000	25,000,000	...	19,325,000,000	(S) Canada health and social transfer	19,325,000,000	...	...	18,600,000,000
...	(614,000,000)	73,000,000	(53,514,899)	(594,514,899)	(S) Youth allowances recovery	(594,514,899)	...	...	(517,816,833)
...	(2,697,000,000)	257,000,000	(260,055,000)	(2,700,055,000)	(S) Alternative payments for standing programs	(2,700,055,000)	...	...	(2,320,852,000)
...	...	2,500,000,000	...	2,500,000,000	(S) Payment to the 2003 Canada Health and Social Transfer Supplement Trust	2,500,000,000	...	...	...
...	...	...	2,000,000,000	2,000,000,000	(S) Payment to the Canada Health and Social Transfer Supplement Trust for Health	2,000,000,000	...	...	...
...	...	1,500,000,000	...	1,500,000,000	(S) Payment to the Diagnostic/Medical Equipment Trust	1,500,000,000	...	...	...
...	...	1,000,000,000	...	1,000,000,000	(S) Health Reform Transfer	1,000,000,000	...	...	...
...	...	58,000,000	303,000	58,303,000	(S) Provincial personal income tax revenue guarantee program	58,303,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	140,000,000
...	**28,249,000,000**	**4,719,000,000**	**(671,956,765)**	**32,296,043,235**	**Total Program**	**32,358,097,264**	**(62,054,029)**	...	**27,996,472,987**
86,308,928	**29,339,383,000**	**4,706,500,000**	**(918,489,263)**	**33,213,702,665**	**Total Department**	**32,637,920,055**	**492,686,431**	**83,096,179**	**29,008,784,059**
					Auditor General				
					Contributions				
					Legislative auditing				
...	380,000	...	...	380,000	Canadian Comprehensive Auditing Foundation	378,924	1,076	...	378,036
...	**380,000**	...	...	**380,000**	**Total Program**	**378,924**	**1,076**	...	**378,036**
86,308,928	**29,339,763,000**	**4,706,500,000**	**(918,489,263)**	**33,214,082,665**	**Total Ministry**	**32,638,298,979**	**492,687,507**	**83,096,179**	**29,009,162,095**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	620,000	346,328	324,966
Corporate administration	16,996,000	11,695,805	11,427,710
Total Department—Budgetary	**17,616,000**	**12,042,133**	**11,752,676**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Supervision of financial institutions and pension plans			
Assessments on			
Supervision of financial institutions	53,122,982	58,198,350	51,056,095
Supervision of pension plans	4,055,000	4,256,226	3,043,374
	57,177,982	62,454,576	54,099,469
Service charges	8,318,080	5,796,783	5,548,499
Services provided to Canada Deposit Insurance Corporation	...	165,523	35,201
Other revenues		...	142,779
	65,496,062	68,416,882	59,825,948
Actuarial and other services to the Government of Canada			
Services provided to Canada Pension Plan	1,639,442	1,140,984	992,649
Services provided to Canada Student Loan Program	696,788	543,961	434,076
Other revenues	2,258,690	1,415,916	1,481,019
	4,594,920	3,100,861	2,907,744
Total Program—Budgetary	**70,090,982**	**71,517,743**	**62,733,692**
Total Ministry—Budgetary	**87,706,982**	**83,559,876**	**74,486,368**

Revenues

	Current year	Previous year
	$	$
Department		
Economic, Social and Financial Policies Program		
Other revenues—		
Return on investments—(1)		
Cash and accounts receivable—Cash—		
Chartered banks	17,296,738	12,742,821
Short term deposits	227,549,877	165,218,657
Receiver General balance at the Bank of Canada	38,791,712	...
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—Transfer of profits	2,386,397,117	3,231,166,261
International Monetary Fund—Subscriptions—Transfer of profits	71,029,745	93,090,522
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,753,889,122	1,807,548,090
Canada Development Investment Corporation—Dividends	119,000,000	40,000,000
Petro-Canada—Dividends	22,225,547	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	470,475	666,111
United Kingdom—United Kingdom Financial Agreement Act, 1946—		
Deferred interest	2,521,483	3,275,688
International Monetary Fund—Poverty Reduction and Growth Facility	21,615,815	30,930,434
Ottawa Civil Service Recreational Association	749	1,917
Financial Consumer Agency of Canada	130,761	158,303
Thailand Financial Assistance Loan	382,813	7,447,714
Other accounts—		
Natural Resources—		
Natural Resources Revolving Funds	217,878	...
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	...	188,000
Solicitor General—Correctional Service—		
CORCAN Revolving Fund	...	3,175,155
	4,661,578,776	5,415,424,659
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	164,470	490,090
Adjustments to prior year's payables	855,592	...
	1,020,062	490,090

Revenues—*Continued*

	Current year	Previous year
	$	$
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	*56,485*	*153,172*
Other fees and charges—		
Fees—Access to information	6,017	9,707
Sundries	12,011,173	11,629,032
	12,017,190	*11,638,739*
	12,073,675	11,791,911
Proceeds from the disposal of surplus Crown assets	613	11,454
Miscellaneous revenues—		
Domestic coinage	79,646,751	162,709,677
Net gain on exchange	121,680,971	193,908,806
Sale of real property to Canada Lands Company Limited	3,853,275	8,185,466
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account		
Unclaimed cheques	33,186,973	41,392,349
Unclaimed balances received from Bank of Canada in respect of chartered banks	3,759,282	4,272,472
Donations to the Crown	25	
Mortgage interest premium	5,194,432	3,653,445
Sundries	129,440	237,343
	247,451,149	414,359,558
Total Program	**4,922,124,275**	**5,842,077,672**
Public Debt Program		
Other revenues—		
Miscellaneous revenues—		
Transfer from matured debt outstanding	4,536,128	2,588,061
Total Program	**4,536,128**	**2,588,061**
Total Department	**4,926,660,403**	**5,844,665,733**
Auditor General		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	49,390	53,198
Adjustments to prior year's payables	50,180	358,691
	99,570	411,889

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	3,012	50,990
Miscellaneous revenues	727,972	809,181
Total Program	**830,554**	**1,272,060**
Canadian International Trade Tribunal		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	111	...
Adjustments to prior year's payables	1,059	8,406
	1,170	8,406
Proceeds from the disposal of surplus Crown assets	2,292	...
Miscellaneous revenues	348	2,296
Total Program	**3,810**	**10,702**
Financial Consumer Agency of Canada		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	*6,176,587*	*5,380,358*
Services of a non-regulatory nature	*36,000*	—
Other fees and charges—		
Revenue from fines	17,000	2,000
Sundries	985	1,094
	17,985	*3,094*
Total Program	**6,230,572**	**5,383,452**
Financial Transactions and Reports Analysis Centre of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	20,264	...
Adjustments to prior year's payables	...	1,145
	20,264	1,145
Proceeds from the disposal of surplus Crown assets	7,817	12,306
Total Program	**28,081**	**13,451**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Office of the Superintendent of Financial Institutions		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	*69,483,749*	*65,296,811*
Services of a non-regulatory nature	*2,923,457*	*2,641,302*
Sales of goods and information products	*6,262*	*9,212*
Other fees and charges—		
Revenue from fines	210,504	709,900
Sundries	3,978,911	2,153,699
	4,189,415	*2,863,599*
	76,602,883	70,810,924
Proceeds from the disposal of surplus Crown assets	377	586
Miscellaneous revenues—		
Interest on overdue accounts receivable	(1,937)	
Total Program	**76,601,323**	**70,811,510**
Ministry Summary		
Other revenues—		
Return on investments	4,661,578,776	5,415,424,659
Refunds of previous years' expenditures	1,141,066	911,530
Sales of goods and services	94,907,130	87,986,287
Proceeds from the disposal of surplus Crown assets	14,111	75,336
Miscellaneous revenues	252,713,660	417,759,096
Total Ministry	**5,010,354,743**	**5,922,156,908**

(1) Interest unless otherwise indicated.

SECTION 9

2003-2004

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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Department

Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Descriptions

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services (MCTS) provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, MCTS supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine Search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combatted through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the Fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objectives

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	1,034,353,000	...	...	1,034,353,000	1	Operating expenditures				
...	...	3,310,482	...	3,310,482	1b	Transfer of $25,455,525 from Fisheries and Oceans Vote 10				
...	...	...	25,455,525	25,455,525		Transfer from: Vote 10				
...	...	...	682,247	682,247		TB Vote 10 (1)				
...	...	...	13,279,000	13,279,000		TB Vote 15 (1)				
...	1,034,353,000	3,310,482	39,416,772	1,077,080,254		Total—Vote 1	1,034,716,122	42,364,132	...	1,123,427,987
...	154,018,000	...	...	154,018,000	5	Capital expenditures				
...	...	42,300,000	...	42,300,000	5a	Capital expenditures				
...	...	1	...	1	5b	Transfer of $714,703 from Fisheries and Oceans Vote 10				
...	...	...	714,703	714,703		Transfer from Vote 10				
...	154,018,000	42,300,001	714,703	197,032,704		Total—Vote 5	195,809,189	1,223,515	...	156,050,799
...	170,094,000	...	...	170,094,000	10	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	...	...	(25,455,525)	(25,455,525)		Transfer to: Vote 1				
...	...	...	(714,703)	(714,703)		Vote 5				
...	170,094,000	1	(26,170,228)	143,923,773		Total—Vote 10	79,680,597	64,243,176	...	122,198,042
...	66,946	...	3,268	70,214	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	70,214	...	...	70,306
...	109,955,000	...	3,731,600	113,686,600	(S)	Contributions to employee benefit plans	113,686,600	...	...	118,240,152
1,215,865	...	...	749,367	1,965,232	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,391,883	...	573,349	1,941,994
...	...	...	184,616	184,616	(S)	Refunds of amounts credited to revenues in previous years	184,616	...	...	24,835
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,761
1,215,865	**1,468,486,946**	**45,610,484**	**18,630,098**	**1,533,943,393**		**Total Department—Budgetary**	**1,425,539,221**	**107,830,823**	**573,349**	**1,521,957,876**

						Freshwater Fish Marketing Corporation				
30,000,000	...	...	...	30,000,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to $30,000,000 (Net)	...	...	30,000,000	...
30,000,000	...	...	...	**30,000,000**		**Total Program—Non-budgetary**	...	...	**30,000,000**	...
						Total Ministry—				
1,215,865	**1,468,486,946**	**45,610,484**	**18,630,098**	**1,533,943,393**		**Budgetary**	**1,425,539,221**	**107,830,823**	**573,349**	**1,521,957,876**
30,000,000	...	...	...	**30,000,000**		**Non-budgetary**	...	...	**30,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Marine navigation services	119,454,243	107,384,674	9,135,000	9,178,700	150,000	150,000	29,458,000	32,187,854	...	...	99,281,243	84,525,520
Marine communications and traffic services	64,586,887	67,346,888	22,820,000	12,671,844	...	...	...	210,526	...	...	87,406,887	79,808,206
Icebreaking operations	57,879,525	49,791,698	...	116,908	...	...	13,824,000	4,493,823	...	...	44,055,525	45,414,783
Rescue, safety and environmental response	114,333,409	108,533,568	...	...	4,717,000	4,716,273	182,000	479,452	...	...	118,868,409	112,770,389
Fisheries and oceans science	168,217,670	170,455,165	500,000	1,502,592	1,962,500	1,928,222	...	...	...	...	170,680,170	173,885,979
Habitat management and environmental science	88,304,431	92,221,672	...	...	519,920	494,883	...	...	...	...	88,824,351	92,716,555
Hydrography	31,848,212	33,569,714	500,000	465,865	75,000	74,533	...	...	...	...	32,423,212	34,110,112
Fisheries management	221,998,871	207,907,004	2,345,000	1,171,460	135,243,663	71,063,774	...	...	...	...	359,587,534	280,142,238
Harbours	63,963,570	62,757,170	27,000,000	34,079,648	926,600	926,569	...	...	...	...	91,890,170	97,763,387
Fleet management	80,980,632	61,897,360	71,115,000	82,803,207	...	...	...	...	...	...	152,095,632	144,700,567
Policy and internal services	228,583,466	229,149,756	63,617,704	53,818,965	329,090	326,343	3,700,000	3,593,579	...	...	288,830,260	279,701,485
Sub-total	1,240,150,916	1,191,014,669	197,032,704	195,809,189	143,923,773	79,680,597	47,164,000	40,965,234	...	...	1,533,943,393	1,425,539,221
Revenues netted against expenditures	(47,164,000)	(40,965,234)	...	...	...	...	(47,164,000)	(40,965,234)	...	...	...	...
Total Department—Budgetary	**1,192,986,916**	**1,150,049,435**	**197,032,704**	**195,809,189**	**143,923,773**	**79,680,597**	...	...	...	...	**1,533,943,393**	**1,425,539,221**
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...
Total Ministry—												
Budgetary	**1,192,986,916**	**1,150,049,435**	**197,032,704**	**195,809,189**	**143,923,773**	**79,680,597**	...	...	...	...	**1,533,943,393**	**1,425,539,221**
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Fisheries and oceans science				
...	15,500	...	200,000	215,500	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	215,500	...	...	615,180
					Hydrography				
...	46,000	...	29,000	75,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	74,533	467	...	65,627
					Fisheries management				
...	...	1	5,000	5,001	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	5,000	1	...	12,500
					Harbours				
...	500,000	...	3,000	503,000	Class grant program for the disposal of small craft harbours	503,000	...	...	495,500
					Fleet management				
...	...	...	...	...	Items not required for the current year	...	...	...	10,000
					Policy and internal services				
...	152,500	...	(152,500)	...	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	...	...
...	**714,000**	**1**	**84,500**	**798,501**	**Total—Grants**	**798,033**	**468**	...	**1,198,807**
					Contributions				
					Marine navigation services				
...	...	...	150,000	150,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	150,000	...	...	200,000
					Rescue, safety and environmental response				
...	...	...	25,000	25,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	25,000	...	...	40,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
....	4,500,000	....	....	4,500,000	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	4,499,273	727	....	4,499,983
....	192,000	....	....	192,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	192,000	....	....	192,000
....	4,692,000	....	25,000	4,717,000		4,716,273	727	....	4,731,983
					Fisheries and oceans science				
....	5,800	....	818,700	824,500	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	824,500	....	....	1,093,233
....	925,000	....	(2,500)	922,500	Contributions to the Youth Employment Initiatives	888,222	34,278	....	785,412
....	930,800	....	816,200	1,747,000		1,712,722	34,278	....	1,878,645
					Habitat management and environmental science				
....	100,000	....	419,920	519,920	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	494,883	25,037	....	744,622
....	....	....	....	....	Items not required for the current year	....	....	....	5,302,458
....	100,000	....	419,920	519,920		494,883	25,037	....	6,047,080
					Hydrography				
....	....	....	....	....	Items not required for the current year	....	....	....	36,000
					Fisheries management				
....	962,000	....	....	962,000	Contribution to the Pacific Salmon Foundation	417,500	544,500	....	429,818
....	1,255,000	....	....	1,255,000	Contributions to older groundfish fishermen who meet model terms and conditions for the Early retirement program of the Atlantic Groundfish Strategy	1,183,840	71,160	....	1,590,386
....	193,100	....	(193,100)	....	Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	....	....	....	....
....	34,311,000	....	(1,054,128)	33,256,872	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	33,205,760	51,112	....	34,476,624
....	126,248,700	....	(27,131,600)	99,117,100	Contributions under Fisheries access program	35,603,984	63,513,116	....	68,339,739

...	458,200	...	...	458,200	Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	458,200	...	...	449,900
...	...	...	189,490	189,490	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	189,490	...	...	430,400
...	...	...	—	...	Items not required for the current year	—	...	...	707,065
...	163,428,000	...	(28,189,338)	135,238,662		71,058,774	64,179,888	...	106,423,932
					Harbours				
...	...	...	423,600	423,600	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	423,569	31	...	987,127
					Policy and internal services				
...	229,200	...	99,890	329,090	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	326,343	2,747	...	694,468
...	**169,380,000**	...	**(26,254,728)**	**143,125,272**	**Total—Contributions**	**78,882,564**	**64,242,708**	...	**120,999,235**
					Ministry Summary by Business Line				
...	...	...	150,000	150,000	Marine navigation services	150,000	...	...	200,000
...	4,692,000	...	25,000	4,717,000	Rescue, safety and environmental response	4,716,273	727	...	4,731,983
...	946,300	...	1,016,200	1,962,500	Fisheries and oceans science	1,928,222	34,278	...	2,493,825
...	100,000	...	419,920	519,920	Habitat management and environmental science	494,883	25,037	...	6,047,080
—	46,000	...	29,000	75,000	Hydrography	74,533	467	...	101,627
...	163,428,000	1	(28,184,338)	135,243,663	Fisheries management	71,063,774	64,179,889	...	106,436,432
...	500,000	...	426,600	926,600	Harbours	926,569	31	...	1,482,627
...	...	...	—	...	Fleet management	...	...	...	10,000
...	381,700	...	(52,610)	329,090	Policy and internal services	326,343	2,747	...	694,468
...	**170,094,000**	**1**	**(26,170,228)**	**143,923,773**	**Total Ministry**	**79,680,597**	**64,243,176**	...	**122,198,042**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	27,743,000	28,390,540	27,740,573
Maintenance dredging services tonnage fees	1,500,000	3,554,919	3,568,400
Employee deductions for employee housing	192,000		
Prescott shops operations	21,000	189	
Revenues from rentals and concessions		2,747	6,948
Sundries	2,000	239,459	232,297
	29,458,000	32,187,854	31,548,218
Marine communications and traffic services			
Coast guard radio tolls		68,521	95,105
Employee deductions for employee housing		102,702	89,745
Revenues from rentals and concessions		18,183	13,854
Sundries		21,120	99,360
		210,526	298,064
Icebreaking operations			
Eastern Arctic sealift			801
Marine service fees	13,824,000	4,493,823	4,533,016
	13,824,000	4,493,823	4,533,817
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	182,000	212,120	145,635
Sundries		267,332	316,447
	182,000	479,452	462,082
Fleet management			162,311
Policy and internal services			
Canadian Coast Guard College	3,700,000	3,593,579	4,499,057
Total Ministry—Budgetary	**47,164,000**	**40,965,234**	**41,503,549**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments		
Loans to haddock fishermen—Interest	106,821	106,820
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	1,979,567	1,629,928
Adjustments to prior year's payables	1,192,574	2,984,593
	3,172,141	4,614,521
Sales of goods and services		
Rights and privileges		
Fees	1,001	1,300
Licences	47,047,541	45,925,333
Oyster leases	185,758	1,067
Bait	13,654	19,210
Vessel and fishermen registrations	1,019,258	1,032,045
Small craft harbours		
Wharfage, berthage and leases	1,665,144	1,660,756
Licences	48,021	22,383
Other wharf revenues	5,074	16,045
	49,985,451	*48,678,139*
Services of a non-regulatory nature		
Rental of land, buildings, vehicles and machinery	314,922	302,188
Sundries	753,363	934,745
Respendable revenues		
Net-voted revenues—Invoiced		
Canadian Coast Guard College	2,968,712	4,700,819
Employee housing	104,514	98,563
Icebreaking services	5,127,090	4,057,839
Marine service fees	28,908,095	27,527,517
Maintenance dredging services tonnage fees	3,945,894	3,568,400
Rental of land, buildings, vehicles and machinery	20,133	78,671
Small vessels regulations	219,735	154,788
Telecommunications	210,050	211,133
Sundries	414,370	786,827
	42,986,878	*42,421,490*
Sales of goods and information products		
Proceeds from sale of publications	2,324,701	2,527,859
Sundries	11,156	11,091
	2,335,857	*2,538,950*
	95,308,186	93,638,579
Proceeds from the disposal of surplus Crown assets	749,367	2,690,306

Revenues *Concluded*

	Current year	Previous year
	$	$
Miscellaneous revenues		
Seizures and forfeitures	169,866	475,913
Fines	1,563,885	1,708,109
Sundries	607,515	1,231,816
	2,341,266	3,415,838
Total Ministry	**101,677,781**	**104,466,064**

SECTION 10

2003-2004

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Canada

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

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Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Descriptions

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other government departments

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objectives

The *Canadian Commercial Corporation Act* outlines CCC's mandate to assist in the development of trade between Canada and other nations. The Act provides CCC with a broad range of powers including, specifically exporting goods and commodities from Canada either as principal or as agent, in such manner and to such extent as it deems advisable. As Canada's export contracting agency, CCC's mission is to serve as an effective Canadian trade instrument, bringing foreign buyers and Canadian sellers together and closing successful export contracts on the best possible terms and conditions.

Canadian International Development Agency

Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Descriptions

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement — all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches — Africa and the Middle East, Asia and Americas — are responsible for planning and providing Canada's country-to-country Official Development Assistance (ODA) to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies — such as UNICEF — the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions. Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases — e.g., environmental assessment — branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries — for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Canada

Objectives

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objectives

The objects of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those oojects the Centre:

- enlists the talents of natural and social scientists and technologists of Canada and other countries;
- assists the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourages generally the coordination of international development research; and
- fosters cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

International Joint Commission

Objectives

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Descriptions

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement

(NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Descriptions

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement and chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the commissions, as directed, and support for various non-dispute related committees and working groups.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	1,065,239,000			1,065,239,000	1	Operating expenditures				
		31,322,759		31,322,759	1a	Operating expenditures				
		1		1	1b	Transfer of $10,486,722 from Foreign Affairs and International Trade Vote 5				
			10,486,722	10,486,722		Transfer from: Vote 5				
			3,267,644	3,267,644		TB Vote 10 (1)				
			11,434,000	11,434,000		TB Vote 15 (1)				
...	1,065,239,000	31,322,760	25,188,366	1,121,750,126		Total - Vote 1	1,057,139,675	64,610,451		1,108,517,680
	138,623,000			138,623,000	5	Capital expenditures				
		31,335,821		31,335,821	5a	Capital expenditures				
			(10,486,722)	(10,486,722)		Transfer to Vote 1				
	138,623,000	31,335,821	(10,486,722)	159,472,099		Total - Vote 5	139,223,180	20,248,919		121,552,968
	434,094,709			434,094,709	10	Grants and contributions				
		77,475,000		77,475,000	10a	Grants and contributions				
		1		1	10b	Grants				
	434,094,709	77,475,001		511,569,710		Total - Vote 10	469,152,758	42,416,952		457,081,960
	66,946		5,792	72,738	(S)	Minister of Foreign Affairs - Salary and motor car allowance	72,738			66,946
	66,946		5,792	72,738	(S)	Minister for International Trade - Salary and motor car allowance	72,738		...	66,946
	250,000		(117,617)	132,383	(S)	Payments under the *Diplomatic Service (Special) Superannuation Act*	132,383		...	104,204
	108,298,000		(41,761,756)	66,536,244	(S)	Contributions to employee benefit plans	66,536,244		...	52,874,923
14,264,086	(5,295,000)		5,295,000	14,264,086	(S)	Passport Office Revolving Fund	360,553		13,903,533	(3,331,325)
			5,098,315	5,098,315	(S)	Refunds of amounts credited to revenues in previous years	5,098,315	...	...	4,172,670
			20,746	20,746	(S)	Collection agency fees	20,746	...	...	36,418
795,194			2,505,146	3,300,340	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,505,140	...	795,200	2,504,477
			5,816,408	5,816,408	(S)	Losses on foreign exchange	5,816,408	...	...	9,649,466
15,059,280	1,741,343,601	140,133,582	(8,430,530)	1,888,105,933		Total budgetary	1,746,130,878	127,276,322	14,698,733	1,753,297,333
9,847,370				9,847,370	L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, *Appropriation Act No. 1, 1971*. Limit $22,500,000 (Net)	109,456	...	9,737,914	1,628,827

					L12	Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit $50,000,000 (Net)				
29,633,002				29,633,002			(3,786,892)		33,419,894	(14,098,158)
39,480,372				39,480,372		Total non-budgetary	(3,677,436)		43,157,808	(12,469,331)
						Total Department—				
15,059,280	**1,741,343,601**	**140,133,582**	**(8,430,530)**	**1,888,105,933**		**Budgetary**	**1,746,130,878**	**127,276,322**	**14,698,733**	**1,753,297,333**
39,480,372	...	...	...	**39,480,372**		**Non-budgetary**	**(3,677,436)**	...	**43,157,808**	**(12,469,331)**
						Canadian Commercial Corporation				
	16,207,000			16,207,000	15	Program expenditures				
			67,000	67,000		Transfer from TB Vote 15(1)				
	16,207,000		67,000	16,274,000		Total – Vote 15	16,274,000			16,631,000
	16,207,000		67,000	16,274,000		Total budgetary	16,274,000			16,631,000
					(S)	(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit $10,000,000 (Net)				
10,000,000				10,000,000					10,000,000	
						Total Program—				
...	**16,207,000**	...	**67,000**	**16,274,000**		**Budgetary**	**16,274,000**	...	...	**16,631,000**
10,000,000	...	...	...	**10,000,000**		**Non-budgetary**	...	...	**10,000,000**	...
						Canadian International Development Agency				
	191,243,000			191,243,000	20	Operating expenditures				
		10,508,420		10,508,420	20a	Operating expenditures				
			756,130	756,130		Transfer from: TB Vote 10(1)				
			1,872,000	1,872,000		TB Vote 15(1)				
			(2,510,000)	(2,510,000)		Transfer to Vote 25				
	191,243,000	10,508,420	118,130	201,869,550		Total – Vote 20	194,582,935	7,286,615		204,469,046
	1,623,977,000			1,623,977,000	25	Grants and contributions				
		368,715,000		368,715,000	25a	Grants				
					25b	Transfer of $2,510,000 from Foreign Affairs and International Trade Vote 20				
		35,040,000		35,040,000						
			2,510,000	2,510,000		Transfer from Vote 20				
	1,623,977,000	403,755,000	2,510,000	2,030,242,000		Total – Vote 25	2,011,431,414	18,810,586		1,755,853,547
	66,946		1,984	68,930	(S)	Minister for International Cooperation – Salary and motor car allowance	68,930			66,946
	248,540,000		(15,942,039)	232,597,961	(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)	232,597,961			242,747,273
	19,456,000		140,764	19,596,764	(S)	Contributions to employee benefit plans	19,596,764			20,778,876
			340	340	(S)	Spending of proceeds from the disposal of surplus Crown assets			340	8,883
			105,299,474	105,299,474	(S)	Loss for revaluation at year-end	105,299,474			86,106,537

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
	—	—	9,035	9,035	(S)	Collection agency fees	9,035			824
	2,083,282,946	414,263,420	92,137,688	2,589,684,054		Total budgetary	2,563,586,513	26,097,201	340	2,310,031,932
						International Financial Institutions Fund Accounts				
—	1	—	193,499,999	193,500,000	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $193,500,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
—	—	1	(96,500,001)	(96,500,000)	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed ($193,500,000 - $96,500,000) $97,000,000 in accordance wih the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
—	1	1	96,999,998	97,000,000		Total—Vote L30	97,000,000			187,412,252
						International Financial Institutions Investment Accounts				
—	4,440,000	—	(4,440,000)	—	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 30, 2002, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN $985,100 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
					L35b	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 30, 2002, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN ($985,100+$125,000) $1,110,100 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the				

...	...	1	(1)	...		purpose of capital subscriptions in International Financial Institutions (Gross)				
	4,440,000	1	(4,440,001)	...		Total—Vote L35	...	...	...	...
...	5,100,000	666,500	(5,766,500)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
71,924,924	...	...	...	71,924,924		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(7,531,585)	(7,531,585)		Exchange valuation adjustment to the unused authority at year end				
71,924,924	...	...	(7,531,585)	64,393,339		Total (2)	...	...	64,393,339	...
						African Development Bank				
...	...	...	4,440,000	4,440,000	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001 (Gross)	3,812,443	627,557	...	4,479,988
					(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
1,245,207,684	...	...	...	1,245,207,684		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(27,256,151)	(27,256,151)		Exchange valuation adjustment to the unused authority at year end				
1,245,207,684	...	...	(27,256,151)	1,217,951,533		Total (2)	...	...	1,217,951,533	...
						Asian Development Bank				
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
2,847,422,639	...	...	...	2,847,422,639		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(235,654,459)	(235,654,459)		Exchange valuation adjustment to the unused authority at year end				
2,847,422,639	...	...	(235,654,459)	2,611,768,180		Total (2)	...	...	2,611,768,180	...

Ministry Summary – *Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)				
5,674,821,101				5,674,821,101		Unused authority at beginning of year (converted to Cdn $ at that time)				
			(594,236,275)	(594,236,275)		Exchange valuation adjustment in the unused authority at year end				
5,674,821,101			(594,236,275)	5,080,584,826		Total			5,080,584,826	
9,839,376,348	9,540,001	666,502	(773,444,973)	9,076,137,878		Total non-budgetary	100,812,443	627,557	8,974,697,878	191,892,240
						Total Program—				
	2,083,282,946	414,263,420	92,137,688	2,589,684,054		**Budgetary**	2,563,586,513	26,097,201	340	2,310,031,932
9,839,376,348	9,540,001	666,502	(773,444,973)	9,076,137,878		**Non-budgetary**	100,812,443	627,557	8,974,697,878	191,892,240
						Export Development Canada				
	70,000,000		(70,000,000)		(S)	Budgetary portion of authority granted pursuant to section 24 of the *Export Development Act* (see below)				
			(23,051,630)	(23,051,630)		Transfer from non-budgetary authority				
	70,000,000		(93,051,630)	(23,051,630)		Total budgetary authority related to section 24	(23,051,630)			(6,948,410)
			10,220,000	10,220,000	(S)	Administration expenses	10,220,000			9,824,248
			180,318,399	180,318,399	(S)	Losses on foreign exchange	180,318,399			117,066,781
	70,000,000		97,486,769	167,486,769		Total budgetary	167,486,769			119,942,619
516,800,000				516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the *Export Development Act*, section 11. Limit $1,500,000,000 (Gross)			516,800,000	
12,539,097,060			5,536,837,640	18,075,934,700		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid in capital and retained earnings (Net)			18,075,934,700	

3,453,821,892	1,282,000,000		390,127,207	5,125,949,099	(S)	Total authorized limit of $13,000,000,000 pursuant to section 24 of the *Export Development Act* related to loans made and committed in accordance with section 23				
			23,051,630	23,051,630		Less: budgetary portion of the authority (see above)				
3,453,821,892	1,282,000,000		413,178,837	5,149,000,729		Total non-budgetary authority related to section 24 (Net)	565,699,729		4,583,301,000	71,464,510
16,509,718,952	1,282,000,000		5,950,016,477	23,741,735,429		Total non-budgetary	565,699,729		23,176,035,700	71,464,510
						Total Program—				
...	**70,000,000**	...	**97,486,769**	**167,486,769**		**Budgetary**	**167,486,769**	...	...	**119,942,619**
16,509,718,952	**1,282,000,000**	...	**5,950,016,477**	**23,741,735,429**		**Non-budgetary**	**565,699,729**	...	**23,176,035,700**	**71,464,510**
						International Development Research Centre				
	100,941,000	...		100,941,000	40	Payments to the International Development Research Centre				
		9,155,000		9,155,000	40a	Payments to the International Development Research Centre				
			182,000	182,000		Transfer from TB Vote 15				
...	100,941,000	9,155,000	182,000	110,278,000		Total—Vote 40	110,278,000	...	...	102,228,000
...	**100,941,000**	**9,155,000**	**182,000**	**110,278,000**		**Total Program—Budgetary**	**110,278,000**	...	...	**102,228,000**
						International Joint Commission				
	4,930,000			4,930,000	45	Program expenditures				
	...	4,490,370	...	4,490,370	45a	Program expenditures				
		237,502		237,502	45b	Program expenditures				
		...	75,000	75,000		Transfer from TB Vote 15				
...	4,930,000	4,727,872	75,000	9,732,872		Total—Vote 45	9,697,522	35,350	...	8,971,865
...	552,000	...	11,497	563,497	(S)	Contributions to employee benefit plans	563,497	...	...	479,359
...	**5,482,000**	**4,727,872**	**86,497**	**10,296,369**		**Total Program—Budgetary**	**10,261,019**	**35,350**	...	**9,451,224**
						NAFTA Secretariat, Canadian Section				
...	2,729,000	...		2,729,000	50	Program expenditures				
...	...	105,600		105,600	50b	Program expenditures				
...	...	...	25,000	25,000		Transfer from: TB Vote 10				
...	...	...	24,000	24,000		TB Vote 15				
...	2,729,000	105,600	49,000	2,883,600		Total—Vote 50	1,973,214	910,386	...	1,866,070
...	201,000	...	(55,010)	145,990	(S)	Contributions to employee benefit plans	145,990	...	...	146,989
...	...	...	...	...		Appropriations not required for the current year	...	...	...	71,686
...	**2,930,000**	**105,600**	**(6,010)**	**3,029,590**		**Total Program—Budgetary**	**2,119,204**	**910,386**	...	**2,084,745**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Northern Pipeline Agency [4]				
...	1,252,000	...	(1,252,000)	...	55	Program expenditures	...	...	...	...
...	103,000	...	(103,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**1,355,000**	...	**(1,355,000)**	...		**Total Program—Budgetary**	...	...	...	...
						Total Ministry—				
15,059,280	**4,021,541,547**	**568,385,474**	**180,168,414**	**4,785,154,715**		**Budgetary**	**4,616,136,383**	**154,319,259**	**14,699,073**	**4,313,666,853** [4]
26,398,575,672	**1,291,540,001**	**666,502**	**5,176,571,504**	**32,867,353,679**		**Non-budgetary**	**662,834,736**	**627,557**	**32,203,891,386**	**250,887,419**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

[3] In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

[4] During the year, Northern Pipeline Agency was transferred to Natural Resources. Therefore, the previous year's amounts have been restated by $312,052.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
International business development	243,552,800	228,782,568	5,165,900	4,546,880	14,960,000	14,895,276	3,050,000	1,112,655	...	...	260,628,700	247,112,069
Trade and economic policy	104,326,372	98,123,044	1,919,200	1,688,400	23,726,328	23,616,656	...	...	...	...	129,971,900	123,428,100
International security and cooperation	233,159,203	220,769,291	7,414,615	6,843,200	446,048,882	403,885,108	...	...	...	...	686,622,700	631,497,599
Assistance to Canadians abroad (consular services)	63,167,350	60,029,845	1,723,250	1,499,700	80,000	80,000	2,450,000	2,520,644	...	...	62,520,600	59,088,901
Public diplomacy	81,213,600	74,193,661	1,994,400	1,682,800	26,734,500	26,655,718	2,303,000	1,690,178	...	...	107,639,500	100,842,001
Corporate services—												
Budgetary	249,415,130	241,303,279	132,860,905	115,703,100	152,383	152,383	16,390,000	15,362,707	...	...	366,038,418	341,796,055
Non-budgetary	...	...	...	...	...	...	...	...	39,480,372	(3,677,436)	39,480,372	(3,677,436)
Services to other government departments	252,026,200	234,746,500	8,393,829	7,259,100	...	...	...	...	...	...	260,420,029	242,005,600
Passport services	148,678,332	137,818,476	16,321,605	16,321,605	...	...	150,735,851	153,779,528	...	...	14,264,086	360,553
Sub-total—												
Budgetary	1,375,538,987	1,295,766,664	175,793,704	155,544,785	511,702,093	469,285,141	174,928,851	174,465,712	...	...	1,888,105,933	1,746,130,878
Non-budgetary	...	...	...	...	...	...	...	...	39,480,372	(3,677,436)	39,480,372	(3,677,436)
Revenues netted against expenditures	(174,928,851)	(174,465,712)	...	...	...	...	(174,928,851)	(174,465,712)	...	...	...	...
Total Department—												
Budgetary	**1,200,610,136**	**1,121,300,952**	**175,793,704**	**155,544,785**	**511,702,093**	**469,285,141**	...	...	...	...	**1,888,105,933**	**1,746,130,878**
Non-budgetary	...	...	...	...	...	...	...	...	**39,480,372**	**(3,677,436)**	**39,480,372**	**(3,677,436)**
Canadian Commercial Corporation—												
Budgetary	**16,274,000**	**16,274,000**	...	...	...	...	...	...	...	...	**16,274,000**	**16,274,000**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000,000**	...	**10,000,000**	...
Canadian International Development Agency												
Geographic programs	66,057,232	66,000,958	...	...	1,008,613,120	1,000,784,522	...	...	...	...	1,074,670,352	1,066,785,480
Countries in transition	10,111,134	9,995,154	...	...	104,883,772	103,098,874	...	...	...	...	114,994,906	113,094,028
Multilateral programs—												
Budgetary	113,657,324	113,657,324	...	...	844,564,336	844,162,433	...	...	...	...	958,221,660	957,819,757
Non-budgetary	...	...	...	...	...	...	...	...	9,076,137,878	100,812,443	9,076,137,878	100,812,443
Canadian partnership	15,643,058	15,643,058	...	...	284,659,631	281,896,534	...	...	...	...	300,302,689	297,539,592
Policy	16,240,291	16,240,291	...	...	15,486,102	10,217,172	...	...	...	...	31,726,393	26,457,463

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Communications	9,524,664	9,524,664	...	...	4,633,000	3,869,840	...				14,157,664	13,394,504
Corporate services	95,610,390	88,495,689	...		...	...					95,610,390	88,495,689
Total Program—												
Budgetary	**326,844,093**	**319,557,138**	...	...	**2,262,839,961**	**2,244,029,375**	...	...	...	...	**2,589,684,054**	**2,563,586,513**
Non-budgetary	...	...	...	...	...	...	...	...	**9,076,137,878**	**100,812,443**	**9,076,137,878**	**100,812,443**
Export Development Canada—												
Budgetary	**167,486,769**	**167,486,769**	...	...	...	...	...	...	...	...	**167,486,769**	**167,486,769**
Non-budgetary	...	...	...	...	...	...	...	...	**23,741,735,429**	**565,699,729**	**23,741,735,429**	**565,699,729**
International Development Research Centre—												
Budgetary	**110,278,000**	**110,278,000**	...	...	...	...	...	...	...	...	**110,278,000**	**110,278,000**
International Joint Commission												
Operation and administration of the Canadian Section Office	8,094,269	8,060,844	...	...	...	...					8,094,269	8,060,844
Operation and administration of the Great Lakes Regional Office	2,202,100	2,200,175	...	...	...	...					2,202,100	2,200,175
Total Program—Budgetary	**10,296,369**	**10,261,019**	...	...	...	...	...	...	...	...	**10,296,369**	**10,261,019**
NAFTA Secretariat, Canadian Section—												
Budgetary	**3,029,590**	**2,119,204**	...	...	...	...	...	...	...	...	**3,029,590**	**2,119,204**
Total Ministry—												
Budgetary	**1,834,818,957**	**1,747,277,082**	**175,793,704**	**155,544,785**	**2,774,542,054**	**2,713,314,516**	...	...	...	...	**4,785,154,715**	**4,616,136,383**
Non-budgetary	...	...	...	...	...	...	...	...	**32,867,353,679**	**662,834,736**	**32,867,353,679**	**662,834,736**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					International business development				
...	2,000,000	...	(1,635,000)	365,000	Grants under the Program for export market development	365,000	...	...	429,000
					Trade and economic policy				
...	3,000,000	...	...	3,000,000	Grants to the Forest Products Association of Canada	3,000,000	...	...	14,000,000
...	...	500,000	(100,000)	400,000	Grant in support of trade-related technical assistance	400,000	...	...	500,000
...	...	...	...	...	Items not required for the current year	...	...	...	44,925,000
...	3,000,000	500,000	(100,000)	3,400,000		3,400,000	...	...	59,425,000
					International security and cooperation				
...	60,000	...	...	60,000	United Nations Voluntary Fund for Victims of Torture	60,000	...	...	60,000
...	7,476,609	1,476,070	...	8,952,679	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	8,952,679	...	...	10,090,701
...	4,873,100	...	4	4,873,104	Grant to the International Centre for Human Rights and Democratic Development	4,873,104	...	...	4,873,104
...	...	5,000,000	(2,355,536)	2,644,464	Grants in support of activities related to mine action and explosive remnants of war	2,642,463	2,001	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	12,409,709	6,476,070	(2,355,532)	16,530,247		16,528,246	2,001	...	16,023,805
					Public diplomacy				
...	12,700,000	1,750,000	...	14,450,000	Grants in aid of academic relations	14,435,459	14,541	...	13,496,239
...	9,019,000	3,261,501	(1)	12,280,500	Grants in aid of cultural relations	12,216,259	64,241	...	10,198,436
...	4,000	...	...	4,000	International Baccalaureat Office	4,000	...	...	4,000
...	21,723,000	5,011,501	(1)	26,734,500		26,655,718	78,782	...	23,698,675
					Corporate services				
...	20,000	...	...	20,000	Foreign Service Community Association	20,000	...	...	20,000
...	250,000	...	(117,617)	132,383	(S) Payments under the *Diplomatic Service (Special) Superannuation Act*	132,383	...	...	104,204
...	270,000	...	(117,617)	152,383		152,383	...	...	124,204
...	**39,402,709**	**11,987,571**	**(4,208,150)**	**47,182,130**	**Total—Grants**	**47,101,347**	**80,783**	**...**	**99,700,684**

Transfer Payments—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					International business development				
...	390,000	...	...	390,000	Going global science and technology program	329,876	60,124	...	290,000
...	9,520,000	...	885,000	10,405,000	Contributions under the Program for export market development	10,405,000	...	...	9,215,092
...	4,800,000	...	(1,000,000)	3,800,000	Contributions under the Program for export market development—Investment	3,795,400	4,600	...	3,733,000
...	14,710,000	...	(115,000)	14,595,000		14,530,276	64,724	...	13,238,092
					Trade and economic policy				
...	32,000	...	3,116	35,116	International commodity organizations (20,318 Euro)	35,116	—	...	135,864
...	390,000	...	14,032	404,032	World Customs Organization (248,786 Euro)	403,932	100	...	383,602
...	927,000	...	...	927,000	International Energy Agency (591,721 Euro)	926,991	9	...	860,866
...	6,149,000	...	497,180	6,646,180	World Trade Organization (5,863,172 Swiss Francs)	6,581,761	64,419	...	6,677,997
...	10,508,000	...	...	10,508,000	Organization for Economic Cooperation and Development (6,710,485 Euro)	10,508,000	...	...	9,748,240
...	148,000	...	...	148,000	Organization for Economic Cooperation and Development Centre for Education and Research (94,304 Euro)	148,000	...	...	128,557
...	414,000	...	130,000	544,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (264,606 Euro)	533,940	10,060	...	486,627
...	502,000	...	—	502,000	World Intellectual Property Organization (478,516 Swiss Francs)	482,454	19,546	...	527,076
...	542,000	...	...	542,000	Asia-Pacific Economic Cooperation Secretariat (US $348,900)	528,076	13,924	...	531,791
...	58,000	...	12,000	70,000	Wassenaar arrangement (36,966 Euro)	68,386	1,614	...	62,144
...	19,670,000	...	656,328	20,326,328		20,216,656	109,672	...	19,542,764
					International security and cooperation				
...	11,696,000	...	453,000	12,149,000	Agency for Cultural and Technical Cooperation in Francophone Countries (7,468,895 Euro)	12,052,507	96,493	...	8,809,360
...	1,485,000	...	...	1,485,000	Commonwealth Foundation (613,224 Pounds Sterling)	1,400,075	84,925	...	1,407,277
...	5,415,000	...	...	5,415,000	Commonwealth Secretariat (2,235,380 Pounds Sterling)	5,285,977	129,023	...	5,318,788
...	1,747,000	...	(193,000)	1,554,000	Commonwealth youth program (721,127 Pounds Sterling)	1,553,970	30	...	1,693,552
...	3,870,000	...	500,000	4,370,000	Contributions for Canada's Clean Development Mechanism and Joint Implementation Office	4,370,000	...	...	3,605,425
...	13,599,000	...	(206,000)	13,393,000	Food and Agriculture Organization (US $8,751,883)	13,068,321	324,679	...	12,969,069
...	1,758,000	...	(253,000)	1,505,000	International Civil Aviation Organization (US $1,131,200)	1,503,591	1,409	...	1,757,767
...	8,919,000	...	581,000	9,500,000	International Labour Organization (US $5,740,070)	9,236,480	263,520	...	9,287,418
...	430,000	...	...	430,000	International Maritime Organization (177,480 Pounds Sterling)	402,419	27,581	...	416,279
					North Atlantic Treaty Organization—				
...	14,409,000	...	...	14,409,000	Civil administration (9,202,000 Euro)	14,309,518	99,482	...	12,282,042
...	2,094,000	...	...	2,094,000	Science programs (1,337,500 Euro)	1,756,167	337,833	...	1,875,936

...	542,000	...	(2,000)	540,000	Activities of the international French-speaking community	539,535	465	...	765,194
...	70,000	...	13,000	83,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (29,466,567 CFA)	82,859	141	...	64,500
...	30,000	...	...	30,000	United Nations Fund for Indigenous Populations	30,000	...	...	30,000
...	14,965,000	...	(2,940,000)	12,025,000	United Nations Educational, Scientific and Cultural Organization (US $9,631,219)	11,592,124	432,876	...	13,494,834
...	68,383,000	...	(13,000)	68,370,000	United Nations Organization (US $44,010,392)	62,804,292	5,565,708	...	62,541,896
...	17,439,000	...	(4,439,000)	13,000,000	World Health Organization (US $11,223,519)	12,804,064	195,936	...	16,047,455
...	103,508,000	...	89,663	103,597,663	United Nations peacekeeping operations (US $66,617,060)	77,774,318	25,823,345	...	77,125,230
...	7,525,000	(25,000)	...	7,500,000	Projects and development activities resulting from Francophone summits	7,500,000	...	...	7,563,932
...	3,266,000	...	...	3,266,000	Organization for the Prohibition of Chemical Weapons (2,085,750 Euro)	3,207,964	58,036	...	2,550,392
...	18,780,000	...	2,500,000	21,280,000	Organization for Security and Cooperation in Europe (11,993,080 Euro)	21,059,363	220,637	...	13,161,787
...	635,000	...	108,000	743,000	Non-proliferation, arms control and disarmament (US $408,474)	738,366	4,634	...	34,679
...	3,809,000	...	(118,005)	3,690,995	Comprehensive Nuclear-Test-Ban Treaty Organization (US $2,451,096)	3,016,438	674,557	...	2,820,200
...	600,000	(100,000)	(110,593)	389,407	Support of Canadian interests abroad	383,934	5,473	...	540,813
...	993,000	(100,000)	(206,190)	686,810	Support of foreign policy consultation, research and outreach	657,603	29,207	...	1,735,615
...	925,000	...	...	925,000	United Nations Voluntary Fund for the Environment	925,000	...	...	925,000
...	5,283,000	...	...	5,283,000	Inter-American Institute for Cooperation on Agriculture (US $3,400,073)	4,541,818	741,182	...	5,032,844
...	1,227,000	...	...	1,227,000	Roosevelt Campobello International Park Commission (US $789,500)	1,076,547	150,453	...	1,180,923
...	14,337,000	...	...	14,337,000	Organization of American States (US $9,227,100)	12,793,754	1,543,246	...	14,171,269
...	1,210,000	...	...	1,210,000	Peace Implementation Council (772,650 Euro)	980,569	229,431	...	1,111,524
...	31,000	...	59	31,059	Permanent Court of Arbitration (20,024 Euro)	31,059	...	...	25,943
...	16,000	...	9,950	25,950	International Fact Finding Commission (10,502 Euro)	24,671	1,279	...	14,794
...	1,981,000	...	(25,000)	1,956,000	Contributions for Asia-Pacific Initiatives	1,894,095	61,905	...	1,317,964
...	5,952,000	108,000	40,000	6,100,000	Youth international internship program	6,060,000	40,000	...	6,656,916
...	6,500,000	...	2,210,713	8,710,713	Peacebuilding and human security program	8,710,713	...	...	8,669,205
...	1,700,000	...	(700,000)	1,000,000	Northern dimension of Canada's foreign policy	999,938	62	...	916,422
...	1,788,000	700,000	(7,000)	2,481,000	International environmental agreements	2,464,760	16,240	...	2,613,112
...	1,500,000	...	(35,930)	1,464,070	United Nations international drug control program	1,464,070	...	...	1,500,000
...	600,000	...	...	600,000	Inter-American Drug Abuse Control Commission	599,834	166	...	600,000
...	120,000	1,520,000	2,391,538	4,031,538	Canadian Landmine Fund	4,031,508	30	...	5,015,552
...	20,000	...	...	20,000	Royal Commonwealth Society of Canada	20,000	...	...	20,000
...	10,069,000	...	(120,000)	9,949,000	International Atomic Energy Agency (US $6,480,000)	9,115,454	833,546	...	9,279,537
...	1,256,000	...	...	1,256,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	1,256,000	...	...	1,270,000
...	...	61,614,430	...	61,614,430	Class of contributions to multilateral or international organizations or other G8 governments for initiatives related to the destruction, disposition or securing of Weapons of Mass Destruction in the Russian Federation and other countries of the Former Soviet Union	57,455,000	4,159,430	...	...
...	...	420,000	...	420,000	Canadian Education Centres	420,000	...	...	753,700
...	...	1,350,000	3,871,000	5,221,000	International Criminal Court	5,212,187	8,813	...	2,767,703

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	...	...	150,000	150,000	Canadian Foundation for the Americas	150,000	...	...	200,000
...	...	...	...	...	Items not required for the current year	...	...	...	1,182,776
...	360,482,000	65,487,430	3,549,205	429,518,635		387,356,862	42,161,773	...	323,124,624
					Assistance to Canadians abroad (consular services)				
...	80,000	...	...	80,000	International Social Service Canada	80,000	...	...	80,000
					Public diplomacy				
...	...	...	...	...	Items not required for the current year	...	...	...	1,500,000
...	**394,942,000**	**65,487,430**	**4,090,533**	**464,519,963**	**Total—Contributions**	**422,183,794**	**42,336,169**	**...**	**357,485,480**
					Departmental Summary by Business Line				
...	16,710,000	...	(1,750,000)	14,960,000	International business development	14,895,276	64,724	...	13,667,092
...	22,670,000	500,000	556,328	23,726,328	Trade and economic policy	23,616,656	109,672	...	78,967,764
...	372,891,709	71,963,500	1,193,673	446,048,882	International security and cooperation	403,885,108	42,163,774	...	339,148,429
...	80,000	...	...	80,000	Assistance to Canadians abroad (consular services)	80,000	...	...	80,000
...	21,723,000	5,011 501	(1)	26,734,500	Public diplomacy	26,655,718	78,782	...	25,198,675
...	270,000	...	(117,617)	152,383	Corporate services	152,383	...	...	124,204
...	**434,344,709**	**77,475,001**	**(117,617)**	**511,702,093**	**Total Department**	**469,285,141**	**42,416,952**	**...**	**457,186,164**
					Canadian International Development Agency				
					Grants				
					Geographic programs				
...	137,657,000	98,380,000	36,468,796	272,505,796	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	272,505,796	...	...	135,865,511
...	5,000,000	10,450,000	(11,296,849)	4,153,151	Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries	2,700,000	1,453,151	...	...
...	3,000,000	...	12,450,000	15,450,000	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals	15,450,000	...	...	6,000,000

...	...	20,000,000	(13,624,553)	6,375,447	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	...	6,375,447	...	500,000
...	145,657,000	128,830,000	23,997,394	298,484,394		290,655,796	7,828,598	...	142,365,511
					Countries in transition				
...	1,000,000	2,000,000	8,495,000	11,495,000	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	11,495,000	...	...	2,700,000
...	2,000,000	...	4,517,772	6,517,772	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals	6,517,772	...	...	7,645,243
...	3,000,000	2,000,000	13,012,772	18,012,772		18,012,772	...	...	10,345,243
					Multilateral programs				
...	163,998,000	43,200,000	(70,248,703)	136,949,297	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	136,949,297	...	...	194,388,450
...	114,649,000	171,040,000	(96,438,357)	189,250,643	Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; the International Development Research Centre; developing countries, their institutions, their organizations and their agencies in such countries for the benefit of recipients in developing countries	189,250,643	...	...	128,244,677
...	105,935,000	71,000,000	(21,541,891)	155,393,109	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals	155,156,499	236,610	...	138,432,679
...	384,582,000	285,240,000	(188,228,951)	481,593,049		481,356,439	236,610	...	461,065,806
					Canadian partnership				
...	400,000	...	475,000	875,000	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	875,000	...	...	400,000

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	77,788,000	...	(48,605,445)	29,182,555	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	29,182,555	...	...	38,126,066
...	8,248,000	...	...	8,248,000	Development assistance as education and training for individuals	8,242,407	5,593	...	7,991,150
...	86,436,000	...	(48,130,445)	38,305,555		38,299,962	5,593	...	46,517,216
					Policy				
...	7,500,000	...	...	7,500,000	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	2,231,070	5,268,930	...	...
...	...	...	3,009,360	3,009,360	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	3,009,360	...	...	...
...	7,500,000	...	3,009,360	10,509,360		5,240,430	5,268,930	...	...
...	**627,175,000**	**416,070,000**	**(196,339,870)**	**846,905,130**	**Total—Grants**	**833,565,399**	**13,339,731**	...	**660,293,776**

Contributions

Geographic programs

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to all levels of developing country and territories governments, including their institutions, organizations and agencies, and contributions to Canadian, other donor country, international and regional institutions, organizations and agencies, to provincial governments, their institutions, organizations and agencies, and to private sector firms in support of

...	632,078,000	...	77,889,548	709,967,548	regional and country specific development assistance projects, programs and activities, and to persons capable of delivering aid activities or actively engaged in development issues	709,967,548	...	...	617,157,721
...	...	...	161,178	161,178	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals	161,178	...	...	2,020,413
...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	632,078,000	...	78,050,726	710,128,726		710,128,726	...	...	620,178,134
					Countries in transition				
...	99,186,000	(12,315,000)	...	86,871,000	Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	85,086,102	1,784,898	...	103,479,260
...	...	...	...	...	Items not required for the current year	...	...	...	1,074,360
...	99,186,000	(12,315,000)	...	86,871,000		85,086,102	1,784,898	...	104,553,620
					Multilateral programs				
...	100,000	...	1,378,758	1,478,758	Development assistance to international development, institutions and organizations for operations, programs and projects, and to international financial institutions	1,451,093	27,665	...	463,194
...	90,981,000	...	31,139,449	122,120,449	Programming against hunger, malnutrition and disease through international development, research and nutrition institutions; Canadian, international and local non-governmental organizations; Canadian individuals and private sector firms, the International Development Research Centre; developing countries, their institutions, organizations, agencies and persons in such countries for the benefit of recipients in developing countries	122,120,449	...	...	63,664,123
...	1,300,000	...	...	1,300,000	Contribution to the Inter-American Development Bank	1,162,372	137,628	...	1,143,884
...	100,000	...	4,624,119	4,724,119	Humanitarian assistance or disaster preparedness to countries, their institutions, organizations and agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations, programs, projects, activities and appeals	4,724,119	...	...	2,666,445
...	...	...	750,000	750,000	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities	750,000	...	...	750,000
...	...	...	...	...	Items not required for the current year	...	...	...	41,585,267
...	92,481,000	...	37,892,326	130,373,326		130,208,033	165,293	...	110,272,913

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Canadian partnership				
....	111,102,000	....	77,930,076	189,032,076	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their institutions, organizations and agencies, to provincial and municipal governments, their institutions, organizations and agencies in support of development cooperation and development education programs and to international non governmental organizations in support of development assistance programs, projects and activities	189,032,076	....	....	193,436,253
....	57,322,000	....	....	57,322,000	Incentives to Canadian, international and developing country private sector firms, investors, institutions, organizations and governments in support of industrial cooperation, programs, projects and activities	54,564,496	2,757,504	....	62,683,182
....	168,424,000	....	77,930,076	246,354,076		243,596,572	2,757,504	....	256,119,435
					Communications				
....	4,633,000	....	....	4,633,000	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor country governments and institutions, organizations and agencies, and persons in support of the development information program involving the production and dissemination of development information, educational materials and related activities	3,869,840	763,160	....	4,435,669
					Policy				
....	....	....	1,475,200	1,475,200	Development assistance to international development institutions and organizations for operations, programs and projects, and to international financial institutions	1,475,200	....	....	....
					Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor country governments and institutions, organizations and agencies, and persons in support of the development information program involving the production and				

...	...	...	3,501,542	3,501,542	dissemination of development information, educational materials and related activities	3,501,542	...	...	...
...	...	...	4,976,742	4,976,742		4,976,742	...	...	...
...	**996,802,000**	**(12,315,000)**	**198,849,870**	**1,183,336,870**	**Total—Contributions**	**1,177,866,015**	**5,470,855**	**...**	**1,095,559,771**
					Other transfer payments				
					Multilateral programs				
...	**248,540,000**	**...**	**(15,942,039)**	**232,597,961**	(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*	**232,597,961**	**...**	**...**	**242,747,273**
					Program Summary by Business Line				
...	777,735,000	128,830,000	102,048,120	1,008,613,120	Geographic programs	1,000,784,522	7,828,598	...	762,543,645
...	102,186,000	(10,315,000)	13,012,772	104,883,772	Countries in transition	103,098,874	1,784,898	...	114,898,863
...	725,603,000	285,240,000	(166,278,664)	844,564,336	Multilateral programs	844,162,433	401,903	...	814,085,992
...	254,860,000	...	29,799,631	284,659,631	Canadian partnership	281,896,534	2,763,097	...	302,636,651
...	7,500,000	...	7,986,102	15,486,102	Policy	10,217,172	5,268,930	...	...
...	4,633,000	...	...	4,633,000	Communications	3,869,840	763,160	...	4,435,669
...	**1,872,517,000**	**403,755,000**	**(13,432,039)**	**2,262,839,961**	**Total Program**	**2,244,029,375**	**18,810,586**	**...**	**1,998,600,820**
...	**2,306,861,709**	**481,230,001**	**(13,549,656)**	**2,774,542,054**	**Total Ministry**	**2,713,314,516**	**61,227,538**	**...**	**2,455,786,984**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
International business development			
Canadian business centres	50,000	...	9,493
Trade fairs and investment/technology missions	3,000,000	1,112,655	843,819
	3,050,000	1,112,655	853,312
Assistance to Canadians abroad (consular services)			
Specialized consular fees	2,450,000	2,520,644	2,371,568
Public diplomacy			
Canadian education centres	1,103,000	420,000	553,700
International youth exchange program	1,200,000	1,270,178	1,263,235
	2,303,000	1,690,178	1,816,935
Corporate services			
International Telecommunication Services	2,090,000	1,291,328	1,107,438
Training services by the Canadian Foreign Service Institute	5,000,000	4,581,622	4,582,797
Real property services abroad	9,300,000	9,489,757	8,927,156
	16,390,000	15,362,707	14,617,391
Passport services			
Passport fees	150,735,851	153,779,528	136,684,192
Total budgetary	174,928,851	174,465,712	156,343,398
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	8,915,822	9,539,814
Advances to fund posts abroad	...	693,917,206	838,357,949
Total non-budgetary	...	702,833,028	847,897,763
Total Department—			
Budgetary	**174,928,851**	**174,465,712**	**156,343,398**
Non-budgetary	**...**	**702,833,028**	**847,897,763**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Export Development Canada			
Non-budgetary (respendable receipts)			
Loan repayments	218,000,000	115,346,869	215,184,616
Total Program—Non-budgetary	**218,000,000**	**115,346,869**	**215,184,616**
Total Ministry—			
Budgetary	**174,928,851**	**174,465,712**	**156,343,398**
Non-budgetary	**218,000,000**	**818,179,897**	**1,063,082,379**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Loans, investments and advances to national governments—		
Personnel posted abroad	356,337	380,240
Other	2,164	...
Other accounts—		
Interest on mission bank accounts	141,408	229,130
Other enterprise Crown corporations—		
Canadian Commercial Corporation	...	74,394
	499,909	683,764
Refunds of previous years' expenditures—		
Other grants and contributions	5,981,632	5,223,056
Accountable advances	104,946	110,602
Capital	142,628	235,037
Operating	2,660,954	2,210,825
Sundries	14,742	130,935
Adjustments to prior year's payables	2,515,295	581,841
	11,420,197	8,492,296
Sales of goods and services—		
Rights and privileges—		
Passport sales	*158,070,873*	*136,179,399*
Lease and use of public property—		
Co-location	*8,208,214*	*8,325,956*
Services of a regulatory nature—		
Other import/export permits	2,520,644	2,371,855
Consular fees—Passport purchase	53,544,851	47,552,648
	56,065,495	*49,924,503*
Services of a non-regulatory nature—		
Net voted revenues—Other business services	8,252,593	6,589,554
Net voted revenues—Telecommunication services	465,796	1,108,606
	8,718,389	*7,698,160*
Other fees and charges—		
International youth exchange program	1,396,815	1,263,235
Passport Office miscellaneous revenues	(4,418,123)	152,958
Deposit and unclaimed cheques	...	5,544
Deferred revenues—Softwood lumber quota fees	...	741
Sundries	448	7,830
	(3,020,860)	*1,430,308*
	228,042,111	203,558,326
Proceeds from the disposal of surplus Crown assets	2,505,146	2,504,471
Miscellaneous revenues—		
Gain on sale of capital assets—		
Real property	6,091,781	24,688,211
Gain on exchange for revaluation at year-end	5,497,277	7,570,998
Fines	168,500	8,600
Import/export permits—Softwood lumber	335,046	857,038
Interest on overdue accounts receivable	179,830	217,321
Other fees and charges	807,837	9,721
Other import/export permits	15,987,072	16,152,688
Program for Export Market Development—Contributions	2,885,187	2,560,162
Rental revenues	18,262,888	18,204,669
Sales of publications	1,645	3,375
Security deposits	...	19,144
Services rendered to Passport Office	4,447,464	4,447,464
Softwood lumber quota fees	...	3,980
Sundries	551,144	196,369
	55,215,671	74,939,740
Total Department	**297,683,034**	**290,178,597**
Canadian International Development Agency		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
International development assistance—Loans to developing countries	2,569,685	1,604,497
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	28,720,416	8,313,676
Repayment of loans to developing countries	...	1,242,471
Adjustments to prior year's payables	2,773,737	3,803,151
	31,494,153	13,359,298
Sales of goods and services—		
Other fees and charges—		
Services and commitment charges on loans to developing countries	(32,679)	39,013
Proceeds from the disposal of surplus Crown assets	340	1,722

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous revenues—		
Gain for reevaluation at year-end	106,237,845	5,870,586
Sundries	229,911	391,246
	106,467,756	**6,261,832**
Total Program	**140,499,255**	**21,266,362**
Export Development Canada		
Other revenues—		
Return on investments—[1]		
Loans, investments and advances		
Development of export trade	108,952,920	99,981,543
Miscellaneous revenues		91,332
Total Program	**108,952,920**	**100,072,875**
International Joint Commission		
Other revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	25,947	492,058
Adjustments to prior year's payables	1,575	390
	27,522	492,448
Miscellaneous revenues		
United States share of expenses of the regional office—		
Windsor	543,088	571,917
Sundries		67
	543,088	571,984
Total Program	**570,610**	**1,064,432**
NAFTA Secretariat, Canadian Section		
Other revenues—		
Refunds of previous years' expenditures	979	
Miscellaneous revenues	112,241	22,120
Total Program	**113,220**	**22,120**

	Current year	Previous year
	$	$
Ministry Summary		
Other revenues		
Return on investments	112,022,514	102,269,804
Refunds of previous years' expenditures	42,942,851	22,344,042
Sales of goods and services	228,009,432	203,597,339
Proceeds from the disposal of surplus Crown assets	2,505,486	2,506,193
Miscellaneous revenues	162,338,756	81,887,008
Total Ministry	**547,819,039**	**412,604,386**(2)

(1) Interest unless otherwise indicated.

(2) During the year, Northern Pipeline Agency was transferred to Natural Resources. Therefore, the previous year's amounts have been restated by $588,664.

SECTION 11

2003-2004

PUBLIC ACCOUNTS OF CANADA

Governor General

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Program objectives and business line descriptions 11.2
Ministry summary 11.3
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Objectives

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Descriptions

Governor General

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	16,853,000	...	...	16,853,000	1	Program expenditures				
...	...	1	...	1	1a	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of twelve months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General				
...	...	200,000	...	200,000	1b	Program expenditures				
...	...	...	65,000	65,000		Transfer from: TB Vote 5 (1)				
...	...	...	98,000	98,000		TB Vote 15 (1)				
...	16,853,000	200,001	163,000	17,216,001		Total—Vote 1	17,062,782	153,219	...	18,265,356
...	108,000	...	2,126	110,126	(S)	Salary of the Governor General (*Governor General's Act*)	110,126	...	...	108,100
...	354,000	...	(73,741)	280,259	(S)	Annuities payable under the *Governor General's Act*	280,259	...	...	315,721
...	1,874,000	...	4,500	1,878,500	(S)	Contributions to employee benefit plans	1,878,500	...	...	1,880,523
309	...	...	402	711	(S)	Spending of proceeds from the disposal of surplus Crown assets	392	319	...	6,000
309	**19,189,000**	**200,001**	**96,287**	**19,485,597**		**Total Ministry—Budgetary**	**19,332,059**	**153,538**	**...**	**20,575,700**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Governor General	14,907,471	15,049,625	...	...	...	...	...	...	...	...	14,907,471	15,049,625
Honours	3,735,867	3,509,209	...	...	...	...	...	...	...	...	3,735,867	3,509,209
Former Governors General	562,000	492,966	...	...	280,259	280,259	...	...	...	...	842,259	773,225
Total Ministry— Budgetary	**19,205,338**	**19,051,800**	**...**	**...**	**280,259**	**280,259**	**...**	**...**	**...**	**...**	**19,485,597**	**19,332,059**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Former Governors General				
...	11,000	...	(11,000)	...	Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities	...	...	...	...
...	354,000	...	(73,741)	280,259	(S) Annuities payable under the *Governor General's Act*	280,259	...	...	315,721
...	**365,000**	**...**	**(84,741)**	**280,259**	**Total Ministry**	**280,259**	**...**	**...**	**315,721**

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Other revenues—		
Refunds of previous year's expenditures	...	2,000
Proceeds from the disposal of surplus Crown assets	402	6,000
Miscellaneous revenues	131,276	127,323
Total Ministry	**131,678**	**135,323**

SECTION 12

2003-2004

PUBLIC ACCOUNTS OF CANADA

Health

Department

Canadian Institutes of Health Research

Hazardous Materials Information Review Commission

Patented Medicine Prices Review Board

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Department

Objectives

To help the people of Canada maintain and improve their health.

Business Line Descriptions

Health care policy

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

Health promotion and protection

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed by food, water, occupational and environmental hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

First Nations and Inuit health

This business line carries out its mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

Information and knowledge management

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing the creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the provinces and territories, the private sector and international partners, providing advice, expertise and assistance with respect to information management and information technology, planning and operations.

Departmental management and administration

This business line is responsible for providing administrative services to the Department.

Canadian Institutes of Health Research

Objectives

To excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Descriptions

Creation and translation of new knowledge for improving health

To create new knowledge and translate it into improved health for Canadians, improved services and products and a strengthened health care system. Canadian Institutes of Health Research will establish institutes, funding mechanisms and other structures to build and strengthen a broad, flexible, national research capacity and enable strategic research initiatives that address Canadian priorities. Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners, in the development and implementation of health research strategies and policies and the translation of research results into health and economic benefits for Canadians.

Hazardous Materials Information Review Commission

Objectives

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Descriptions

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that Material safety data sheet (MSDS) and labels are compliant with Workplace hazardous materials information system (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code* (Act), and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, Client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Patented Medicine Prices Review Board

Objectives

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Descriptions

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) receives information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary compliance undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer price index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB reports to Parliament on the price trends of all medicines and on the ratios of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	1,392,291,054	...	...	1,392,291,054	1	Operating expenditures				
...	...	252,395,622	...	252,395,622	1a	Operating expenditures				
...	...	82,330,139	...	82,330,139	1b	Operating expenditures				
...	...	...	389,240	389,240		Transfer from: TB Vote 10 (1)				
...	...	...	12,034,000	12,034,000		TB Vote 15 (1)				
...	1,392,291,054	334,725,761	12,423,240	1,739,440,055		Total—Vote 1	1,664,583,678	74,856,377	...	1,578,657,516
...	1,266,073,000	...	...	1,266,073,000	5	Grants and contributions				
...	...	36,849,500	...	36,849,500	5a	Grants and contributions				
...	...	322,442,622	...	322,442,622	5b	Grants				
...	1,266,073,000	359,292,122	...	1,625,365,122		Total—Vote 5	1,622,859,455	2,505,667	...	1,032,035,032
...	66,946	...	1,984	68,930	(S)	Minister of Health—Salary and motor car allowance	68,930	...	...	66,946
...	101,405,000	...	9,462,734	110,867,734	(S)	Contributions to employee benefit plans	110,867,734	...	...	106,838,005
...	...	...	(133,894)	(133,894)	(S)	Payments for insured health services and extended health care services	(133,894)	...	...	(15,662)
...	...	...	600,000,000	600,000,000	(S)	Canada Health Infoway Inc.	600,000,000	...	...	...
...	...	...	25,000,000	25,000,000	(S)	Canadian Health Services Research Foundation	25,000,000	...	...	...
...	...	...	70,000,000	70,000,000	(S)	Canadian Institute for Health Information	70,000,000	...	...	...
151,000	...	...	219,399	370,399	(S)	Spending of proceeds from the disposal of surplus Crown assets	162,408	56,991	151,000	283,116
...	...	...	235,399	235,399	(S)	Refunds of amounts credited to revenues in previous years	235,399	...	...	...
...	...	...	59,119	59,119	(S)	Collection agency fees	59,119	...	...	16,086
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,500
151,000	**2,759,836,000**	**694,017,883**	**717,267,981**	**4,171,272,864**		**Total Department—Budgetary**	**4,093,702,829**	**77,419,035**	**151,000**	**2,717,883,539**
						Canadian Institutes of Health Research				
...	32,106,000	...	...	32,106,000	10	Operating expenditures				
...	...	7,837,461	...	7,837,461	10a	Operating expenditures				
...	...	1,109,150	...	1,109,150	10b	Operating expenditures				
...	...	...	664,728	664,728		Transfer from: TB Vote 10 (1)				
...	...	...	520,000	520,000		TB Vote 15 (1)				
...	32,106,000	8,946,611	1,184,728	42,237,339		Total—Vote 10	36,228,142	6,009,197	...	31,870,855

...	633,896,000	...	...	633,896,000	15	Grants				
...	...	48,650,058	...	48,650,058	15a	Grants				
...	...	1,000,000	...	1,000,000	15b	Grants				
...	633,896,000	49,650,058	...	683,546,058		Total—Vote 15	646,850,893	36,695,165	...	586,826,186
...	3,157,000	...	(18,766)	3,138,234	(S)	Contributions to employee benefit plans	3,138,234	...	...	2,727,584
...	...	...	155	155	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	155	...
...	**669,159,000**	**58,596,669**	**1,166,117**	**728,921,786**		**Total Program—Budgetary**	**686,217,269**	**42,704,362**	**155**	**621,424,625**
						Hazardous Materials Information Review Commission				
...	2,565,000	...	...	2,565,000	20	Program expenditures				
...	...	878,170	...	878,170	20b	Program expenditures				
...	...	...	63,642	63,642		Transfer from: TB Vote 10 (1)				
...	...	...	57,000	57,000		TB Vote 15 (1)				
...	2,565,000	878,170	120,642	3,563,812		Total—Vote 20	3,336,912	226,900	...	3,044,610
...	413,000	...	(14,813)	398,187	(S)	Contributions to employee benefit plans	398,187	...	...	407,000
...	**2,978,000**	**878,170**	**105,829**	**3,961,999**		**Total Program—Budgetary**	**3,735,099**	**226,900**	**...**	**3,451,610**
						Patented Medicine Prices Review Board				
...	4,173,000	...	...	4,173,000	25	Program expenditures				
...	...	424,000	...	424,000	25b	Program expenditures				
...	...	...	50,000	50,000		Transfer from TB Vote 15 (1)				
...	4,173,000	424,000	50,000	4,647,000		Total—Vote 25	3,825,341	821,659	...	3,769,172
...	565,000	...	(100,076)	464,924	(S)	Contributions to employee benefit plans	464,924	...	...	462,099
...	...	...	...	...		Appropriations not required for the current year	...	...	...	73
...	**4,738,000**	**424,000**	**(50,076)**	**5,111,924**		**Total Program—Budgetary**	**4,290,265**	**821,659**	**...**	**4,231,344**
151,000	**3,436,711,000**	**753,916,722**	**718,489,851**	**4,909,268,573**		**Total Ministry—Budgetary**	**4,787,945,462**	**121,171,956**	**151,155**	**3,346,991,118**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Health care policy	80,907,457	76,407,457	...	...	248,954,381	247,954,381	...	...	...	...	329,861,838	324,361,838
Health promotion and protection	657,323,766	616,220,814	785,718	785,718	606,429,183	606,429,183	57,569,000	49,466,048	...	...	1,206,969,667	1,173,969,667
First Nations and Inuit health	874,612,091	855,168,880	...	...	703,679,051	702,173,384	5,450,000	3,506,789	...	...	1,572,841,142	1,553,835,475
Information and knowledge management	80,403,531	76,703,531	...	...	690,432,442	690,432,442	...	...	...	...	770,835,973	767,135,973
Departmental management and administration	216,629,931	200,101,039	4,080,142	4,080,142	70,736,171	70,736,171	682,000	517,476	...	...	290,764,244	274,399,876
Sub-total	1,909,876,776	1,824,601,721	4,865,860	4,865,860	2,320,231,228	2,317,725,561	63,701,000	53,490,313	...	...	4,171,272,864	4,093,702,829
Revenues netted against expenditures	(63,701,000)	(53,490,313)	...	...	...	...	(63,701,000)	(53,490,313)	...	...	...	...
Total Department—Budgetary	**1,846,175,776**	**1,771,111,408**	**4,865,860**	**4,865,860**	**2,320,231,228**	**2,317,725,561**	...	...	...	...	**4,171,272,864**	**4,093,702,829**
Canadian Institutes of Health Research												
Creation and translation of new knowledge for improving health	45,375,728	39,366,376	...	...	683,546,058	646,850,893	...	...	...	...	728,921,786	686,217,269
Total Program—Budgetary	**45,375,728**	**39,366,376**	...	...	**683,546,058**	**646,850,893**	...	...	...	...	**728,921,786**	**686,217,269**
Hazardous Materials Information Review Commission												
Material safety data sheet compliance	2,805,095	2,816,549	...	...	...	...	...	...	...	...	2,805,095	2,816,549
Client services	705,236	743,218	...	...	...	...	...	...	...	...	705,236	743,218
Dispute resolution	451,668	175,332	...	...	...	...	...	...	...	...	451,668	175,332
Total Program—Budgetary	**3,961,999**	**3,735,099**	...	...	...	...	...	...	...	...	**3,961,999**	**3,735,099**
Patented Medicine Prices Review Board—Budgetary	**5,111,924**	**4,290,265**	...	...	...	...	...	...	...	...	**5,111,924**	**4,290,265**
Total Ministry—Budgetary	**1,900,625,427**	**1,818,503,148**	**4,865,860**	**4,865,860**	**3,003,777,286**	**2,964,576,454**	...	...	...	...	**4,909,268,573**	**4,787,945,462**

Transfer Payments

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Health care policy				
....	1,360,000	....	(151,375)	1,208,625	Grants to eligible non-profit international organizations in support of their projects or programs on health	1,208,625	....	....	1,335,588
....	....	....	6,666,666	6,666,666	Grant for the Yukon Health Supplement to the 2003 First Ministers' Accord	6,666,666	....	....	....
....	....	....	6,666,666	6,666,666	Grant for the Northwest Territories Health Supplement to the 2003 First Ministers' Accord	6,666,666	....	....	....
....	....	....	6,666,666	6,666,666	Grant for the Nunavut Health Supplement to the 2003 First Ministers' Accord	6,666,666	....	....	....
....	2,000,000	8,500,000	(1,021,033)	9,478,967	Health care strategies policy, Federal provincial territorial partnerships grant program	8,478,967	1,000,000	....	2,179,714
....	....	....	2,200,000	2,200,000	Grant to the Canadian Patient Safety Institute	2,200,000	....	....	....
....	3,360,000	8,500,000	21,027,590	32,887,590		31,887,590	1,000,000	....	3,515,302
					Health promotion and protection				
....	100,000	....	5,000	105,000	World Health Organization	105,000	....	....	100,000
....	5,000	....	(5,000)	....	International Commission on Radiological Protection	....	....	....	5,000
....	5,000,000	....	....	5,000,000	Grant to the Canadian blood services: blood safety and effectiveness and research and development	5,000,000	....	....	5,000,000
....	26,253,000	....	(20,254,618)	5,998,382	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	5,998,382	....	....	11,167,546
....	3,000,000	....	....	3,000,000	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	....	....	3,000,000
....	8,010,000	....	(7,714,954)	295,046	Grants towards the Canadian Strategy on HIV/AIDS	295,046	....	....	653,150
....	500,000	....	....	500,000	Grant to eligible non-profit international organizations in support of their projects or programs on health	500,000	....	....	500,000
....	400,000	....	....	400,000	Natural health products research grant	400,000	....	....	....
....	1,000,000	....	....	1,000,000	Grant to the National Cancer Institute of Canada for the Canadian Prostate Cancer Research Initiative	1,000,000	....	....	....
....	2,000,000	....	....	2,000,000	Grant to the Vancouver Hospital and Health Sciences Centre and the British Columbia Cancer Agency for the Vancouver Centre of Excellence in Prostate Cancer Research	2,000,000	....	....	....

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	1,700,000	...	(1,213,543)	486,457	Grants to Medical marijuana research program	486,457	...	...	106,310
...	...	322,442,622	7,557,378	330,000,000	Grant to the Province of Ontario—SARS	330,000,000	...	...	...
...	47,968,000	322,442,622	(21,625,737)	348,784,885		348,784,885	...	...	20,532,006
					First Nations and Inuit health				
...	...	6,666,000	(6,666,000)	...	Grant for the Yukon Health Supplement to the 2003 First Ministers' Accord	...	...	...	...
...	...	6,667,000	(6,667,000)	...	Grant for the Northwest Territories Health Supplement to the 2003 First Ministers' Accord	...	...	...	...
...	...	6,667,000	(6,667,000)	...	Grant for the Nunavut Health Supplement to the 2003 First Ministers' Accord	...	...	...	...
...	...	20,000,000	(20,000,000)	...		...	...	...	...
					Information and knowledge management				
...	...	...	70,000,000	70,000,000	(S) Grant to the Canadian Institute for Health Information for the purpose of implementing the Health Information Roadmap Initiative	70,000,000	...	...	...
...	...	...	600,000,000	600,000,000	(S) Grant to Canada Health Infoway Inc. to accelerate the development of electronic health records, common information technology standards across the country, and the further applications of telehealth applications	600,000,000	...	...	...
...	...	...	670,000,000	670,000,000		670,000,000	...	...	...
					Departmental management and administration				
...	...	640,000	(640,000)	...	Health Canada post-doctoral fellowship program	...	...	...	...
...	...	...	25,000,000	25,000,000	(S) Grant to the Canadian Health Services Research Foundation for the Executive training for research application program	25,000,000	...	...	...
...	...	640,000	24,360,000	25,000,000		25,000,000	...	...	...
...	**51,328,000**	**351,582,622**	**673,761,853**	**1,076,672,475**	**Total—Grants**	**1,075,672,475**	**1,000,000**	...	**24,047,308**
					Contributions				
					Health care policy				
...	3,150,000	...	(417,457)	2,732,543	Women's health contributions program	2,732,543	...	...	2,859,904
...	220,150,000	...	(11,016,338)	209,133,662	Contributions for the Primary Health Care Transition Fund	209,133,662	...	...	48,164,000
...	2,000,000	...	2,334,480	4,334,480	Health care strategies and policy contribution program	4,334,480	...	...	...

...	...	...	(133,894)	(133,894)	(S) Payments for insured health services and extended health care services	(133,894)	...	...	(15,662)
...	...	...	...	...	Items not required for the current year	...	...	...	120,000
...	225,300,000	...	(9,233,209)	216,066,791		216,066,791	...	...	51,128,242
					Health promotion and protection				
...	93,000	...	557,200	650,200	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	650,200	...	...	525,117
...	1,902,000	...	(135,000)	1,767,000	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	1,767,000	...	...	1,892,750
...	41,346,000	...	12,315,906	53,661,906	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	53,661,906	...	...	39,097,720
...	14,500,000	...	2,666,193	17,166,193	Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs	17,166,193	...	...	15,556,039
...	82,088,000	...	(2,249,879)	79,838,121	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	79,838,121	...	...	80,484,118
...	10,829,000	...	6,238,961	17,067,961	Contribution towards the Canadian Strategy on HIV/AIDS	17,067,961	...	...	16,848,132
...	29,134,000	...	(1,154,311)	27,979,689	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	27,979,689	...	...	25,796,617
...	11,120,000	...	4,443,228	15,563,228	Contributions in support of the Federal Tobacco Control Strategy	15,563,228	...	...	9,057,260
...	2,150,000	...	(2,150,000)	...	Contribution to strengthen Canada's organs and tissues donation and transplantation system	...	...	...	...
...	400,000	...	(400,000)	...	Natural health products research contribution	...	...	...	...
...	193,562,000	...	20,132,298	213,694,298		213,694,298	...	...	189,257,753
					First Nations and Inuit health				
...	305,941,000	...	(4,398,755)	301,542,245	Contributions for integrated Indian and Inuit community based health care services	301,542,245	...	...	291,291,260
...	193,968,000	...	(1,140,731)	192,827,269	Payment to Indian bands, associations or groups for the control and provision of health services	192,827,269	...	...	190,925,524
...	12,000,000	...	(1,363,305)	10,636,695	Contributions to support pilot projects to assess options for transferring the Non-insured health benefits program to First Nations and Inuit control	10,636,695	...	...	6,892,563
...	102,324,000	...	25,944,210	128,268,210	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the territorial governments for non-insured health services	128,268,210	...	...	124,403,194

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	5,000,000	...		5,000,000	Payments to the Aboriginal Health Institute/Centre for the Advancement of Aboriginal Peoples' Health	5,000,000	...	...	5,000,000
...	45,437,000		(26,674,125)	18,762,875	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	18,762,875	...	...	17,713,324
...	2,992,000		(355,606)	2,636,394	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,636,394	...	...	2,813,211
...	583,000		120,962	703,962	Contributions to the Government of Newfoundland and Labrador towards the cost of health care delivery to Indian and Inuit communities	703,962	...	...	582,939
...	979,000	...	4,219,967	5,198,967	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	5,198,967	...	...	4,711,796
...	11,413,000	...	(6,703,178)	4,709,822	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	3,204,155	1,505,667	...	763,058
...	27,766,000	...	5,363,407	33,129,407	Contribution towards the Aboriginal head start on-reserve program	33,129,407	...	...	32,821,141
...		7,709,500	(7,709,500)	...	Capital contributions for non-departmental health facilities for First Nations and Inuit	...	...	...	...
...	...	...	263,205	263,205	Indian Residential School Mental Health Support Contribution Program	263,205	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	708,403,000	7,709,500	(12,433,449)	703,679,051		702,173,384	1,505,667	...	677,923,010
					Information and knowledge management				
...	2,230,000		...	2,230,000	Contribution to the Canadian Institute for Health Information	2,230,000	...	...	2,230,008
...	11,200,000	...	(3,620,581)	7,579,419	Canada health infostructure partnership program	7,579,419	...	...	26,326,545
...	2,000,000	...	(1,865,517)	134,483	Knowledge development and exchange program	134,483	...	...	972,455
...	2,750,000	...	(658,677)	2,091,323	Health policy research program	2,091,323	...	...	2,136,500
...	...	...	8,037,221	8,037,221	Contribution program to improve access to health services for official language minority communities	8,037,221	...	...	...

...	524,000	...	(164,004)	359,996	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	359,996	...	...	144,050
...	18,704,000	...	1,728,442	20,432,442		20,432,442	...	...	31,809,558
					Departmental management and administration				
...	3,351,000	...	643,537	3,994,537	Contributions for integrated Indian and Inuit community based health care services	3,994,537	...	...	2,797,536
...	21,475,000	...	20,116,634	41,591,634	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	41,591,634	...	...	31,664,025
...	...	...	150,000	150,000	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	150,000	...	...	2,241,938
...	24,826,000	...	20,910,171	45,736,171		45,736,171	...	...	36,703,499
...	**1,170,795,000**	**7,709,500**	**21,104,253**	**1,199,608,753**	**Total—Contributions**	**1,198,103,086**	**1,505,667**	**...**	**986,822,062**
					Other transfer payments				
					Health promotion and protection				
...	**43,950,000**	**...**	**...**	**43,950,000**	Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system	**43,950,000**	**...**	**...**	**21,150,000**
					Departmental Summary by Business Line				
...	228,660,000	8,500,000	11,794,381	248,954,381	Health care policy	247,954,381	1,000,000	...	54,643,544
...	285,480,000	322,442,622	(1,493,439)	606,429,183	Health promotion and protection	606,429,183	...	...	230,939,759
...	708,403,000	27,709,500	(32,433,449)	703,679,051	First Nations and Inuit health	702,173,384	1,505,667	...	677,923,010
...	18,704,000	...	671,728,442	690,432,442	Information and knowledge management	690,432,442	...	...	31,809,558
...	24,826,000	640,000	45,270,171	70,736,171	Departmental management and administration	70,736,171	...	...	36,703,499
...	**1,266,073,000**	**359,292,122**	**694,866,106**	**2,320,231,228**	**Total Department**	**2,317,725,561**	**2,505,667**	**...**	**1,032,019,370**
					Canadian Institutes of Health Research				
					Grants				
					Creation and translation of new knowledge for improving health				
...	620,896,000	46,691,958	...	667,587,958	Grants for research projects and personnel support	631,380,393	36,207,565	...	573,826,186
...	13,000,000	578,100	...	13,578,100	Institute support grants	13,578,000	100	...	13,000,000
...	...	2,380,000	...	2,380,000	Canada graduate scholarships	1,892,500	487,500	...	...
...	**633,896,000**	**49,650,058**	**...**	**683,546,058**	**Total Program**	**646,850,893**	**36,695,165**	**...**	**586,826,186**
...	**1,899,969,000**	**408,942,180**	**694,866,106**	**3,003,777,286**	**Total Ministry**	**2,964,576,454**	**39,200,832**	**...**	**1,618,845,556**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Health promotion and protection	57,569,000	49,466,048	46,606,868
First Nations and Inuit health	5,450,000	3,506,789	5,871,817
Departmental management and administration	682,000	517,476	467,232
Total Ministry—Budgetary	**63,701,000**	**53,490,313**	**52,945,917**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	5,102,373	5,667,594
Refunds of capital expenditures	5,211	23,455
Refunds of transfer payments	12,741,625	3,796,696
Adjustments to prior year's payables	30,325,629	23,975,831
	48,174,838	33,463,576
Sales of goods and services—		
Rights and privileges—		
Authority to sell drugs	3,770,157	...
Drug related fees	6,287,752	...
Medical devices	5,740,365	...
Pest management regulation revenues—Maintenance	4,437,146	...
Retention of royalties	29,803	...
Sundries	2,540,111	21,840,333
	22,805,334	*21,840,333*
Lease and use of public property	*449,510*	*406,784*
Services of a regulatory nature—		
Dosimetry revenues	2,498,683	...
Drug related fees	16,431,182	...
Pest management regulation revenues	3,746,249	...
Sundries	1,182,969	19,768,764
	23,859,083	*19,768,764*
Services of a non-regulatory nature—		
Hospital services	3,336,772	...
Health services	2,210,321	...
Employee assistance program	4,663,408	...
Inspections revenues	243,929	...
Drug related fees	955,516	...
Sundries	994,715	11,993,920
	12,404,661	*11,993,920*
Sales of goods and information products	*40,835*	...
Other fees and charges—		
Revenue from fines	3,054,489	3,604,160
Revenue from seized property	118	...
Interest on overdue accounts receivable	333,798	262,496
Other gains on foreign exchange valuations	...	76
Other fees and charges	254,965	299,620
Sundries	2,672,025	3,350,123
	6,315,395	*7,516,475*
	65,874,818	61,526,276

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	219,399	291,345
Miscellaneous revenues	50,000	...
Total Department	**114,319,055**	**95,281,197**
Canadian Institutes of Health Research		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	2,797,365	1,620,222
Refunds from previous years' services to outside parties	17,269	20,319
Adjustments to prior year's payables	224,257	129,472
	3,038,891	1,770,013
Proceeds from the disposal of surplus Crown assets	155	...
Miscellaneous revenues	1,741	602
Total Program	**3,040,787**	**1,770,615**
Hazardous Materials Information Review Commission		
Other revenues—		
Sales of goods and services—		
Other fees and charges	481,375	354,791
Total Program	**481,375**	**354,791**
Patented Medicine Prices Review Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	2,318
Adjustments to prior year's payables	11,065	(102,790)
	11,065	(100,472)
Sales of goods and services—		
Other fees and charges	7,834,771	27,075
Proceeds from the disposal of surplus Crown assets	...	73
Total Program	**7,845,836**	**(73,324)**

	Current year	Previous year
	$	$
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	51,224,794	35,133,117
Sales of goods and services	74,190,964	61,908,142
Proceeds from the disposal of surplus Crown assets	219,554	291,418
Miscellaneous revenues	51,741	602
Total Ministry	**125,687,053**	**97,333,279**

SECTION 13

2003-2004

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

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Department

Objectives

The objective of Human Resources Development Canada is to enable Canadians to partipate fully in the workplace and the community.

Business Line Descriptions

Income security

The business line encompasses two major income security programs, the Canada Pension Plan (CPP) and Old Age Security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the Guaranteed Income Supplement (GIS) and the Allowance (AWL). This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and coordination of vocational rehabilitation. Staff prepare files for the Review Tribunal and Pension Appeals Board which process subsequent appeals and operate at arm's length from the Department processing.

To enhance our administration of programs, ISP will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes annual mailings of CPP statements to more than 12 million contributors and working with our partners in the Canadian retirement income system, including provincial governments and non-govermental organizations.

Employment insurance income benefits

This business line focuses on the:

- administration of the Employment insurance (EI) program including the processing of appeals;
- issuance of social insurance numbers and administration of the Social Insurance Registry; and
- delivery of government annuities payments.

Human resources investment

This business line strives to address both the social and economic priorities of Canadians by focussing on:

- promoting transition to, attachment to and re-integration into the labour market;
- increasing community, private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth-at-risk, the homeless, Aboriginal people, persons with disabilities and older Canadians.

These priorities will be achieved by taking an integrated and horizontal approach to human development. Human resources investment (HRI) programming reaches Canadians of all ages and at all stages of life as well as groups with distinct needs such as Aboriginal people, Canadians with disabilities and the homeless. HRI will pursue our goals by emphasizing preventative measures such as programming for youth-at-risk and the development and strengthening of HRDC's partnerships with the private, voluntary and not-for-profit sectors as well as with other levels of government.

The activities of the HRI business line include the provision of a range of information, coordination and advisory services, grants, contributions, loans and statutory programs. It also includes access learning, skills development and employment and job creation opportunities. These may be provided by HRDC or through partnerships with provinces and territories, the private, not-for-profit and voluntary sectors, as well as Aboriginal, sectorial and community-based organizations.

Labour

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researching current and emerging industrial relations priorities. This service line also develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Labour operations encourages client awareness and acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments. This service line develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies that respond to the emerging and the changing nature of the workplace and society. The service line promotes respect for labour standards and fosters cooperation on labour issues with unions, business, and governments in Canada and internationally. It researches, provides and promotes access to workplace information, and best workplace practices.

Service delivery support

This business line includes:

- the management and operations of systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels;
- direct clients services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada;
- national coordination and leadership of service delivery principles and projects.

Corporate services

This business line includes four service lines:

- Departmental executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations, and coordination of delivery networks and integrated management processes;
- Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives;
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies;
- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

Canada Industrial Relations Board

Objectives

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Descriptions

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objectives

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Descriptions

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of sectors appropriate for collective bargaining; the certification of artists' associations to represent specific sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objectives

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Descriptions

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	522,843,000	...	...	522,843,000	1	Operating expenditures				
...	...	16,371,651	...	16,371,651	1a	Operating expenditures				
...	...	22,810,093	...	22,810,093	1b	Operating expenditures				
...	...	...	6,138,925	6,138,925		Transfer from: TB Vote 10 (1)				
...	...	...	5,841,000	5,841,000		TB Vote 15 (1)				
...	522,843,000	39,181,744	11,979,925	574,004,669		Total—Vote 1	528,351,212	45,653,457	...	520,293,088
...	813,358,000	...	...	813,358,000	5	Grants and contributions				
...	...	117,998,000	...	117,998,000	5a	Grants and contributions				
...	...	119,398,031	...	119,398,031	5b	Grants and contributions				
...	813,358,000	237,396,031	...	1,050,754,031		Total—Vote 5	1,004,545,342	46,208,689	...	965,874,334
...	...	57,664	...	57,664	6b	Pursuant to Section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuity Account in respect of 330 overpayments made from the Account and interest due, amounting in the aggregate to $57,663.63	57,664	...	...	...
...	66,946	...	9,749	76,695	(S)	Minister of Human Resources Development—Salary and motor car allowance	76,695	...	...	66,946
...	66,946	...	1,984	68,930	(S)	Minister of Labour—Salary and motor car allowance	68,930	...	...	66,946
...	149,400,000	105,800,000	61,888,187	317,088,187	(S)	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	317,088,187	...	...	132,486,363
...	2,000,000	(1,700,000)	(106,138)	193,862	(S)	Interest payments under the *Canada Student Loans Act*	193,862	...	...	465,655
...	31,300,000	(700,000)	(58,643,278)	(28,043,278)	(S)	Liabilities under the *Canada Student Loans Act*	(28,043,278)	...	...	(31,552,694)
...	104,300,000	14,000,000	(13,118,946)	105,181,054	(S)	Interest and other payments under the *Canada Student Financial Assistance Act*	105,181,054	...	...	139,593,889
...	93,700,000	(15,500,000)	(11,418,344)	66,781,656	(S)	*Canada Student Financial Assistance Act*—Canada study grants	66,781,656	...	...	54,535,758
...	395,000,000	(15,000,000)	14,061,283	394,061,283	(S)	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*	394,061,283	...	...	342,869,752
...	35,000	...	(17,918)	17,082	(S)	Supplementary retirement benefits—Annuities agents' pensions	17,082	...	...	17,506
...	22,000	...	27,612	49,612	(S)	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	49,612	...	...	297,643
...	145,000	...	44,354	189,354	(S)	Civil service insurance actuarial liability adjustment	189,354	...	...	146,408

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	60,000,000	(8,000,000)	(4,712,573)	47,287,427	(S)	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	47,287,427	...	...	47,938,252
...	14,700,000	(1,400,000)	1,012,519	14,312,519	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	14,312,519	...	...	12,824,791
...	20,600,000,000	219,000,000	(122,232,003)	20,696,767,997	(S)	Old Age Security payments (*Old Age Security Act*)	20,696,767,997 (2)	...	...	19,822,560,342 (2)
...	5,805,000,000	(21,000,000)	8,021,255	5,792,021,255	(S)	Guaranteed Income Supplement payments (*Old Age Security Act*)	5,792,021,255 (2)	...	...	5,470,623,124 (2)
...	395,000,000	17,000,000	1,626,604	413,626,604	(S)	Allowance payments (*Old Age Security Act*)	413,626,604 (2)	...	...	399,211,429 (2)
...	213,424,000	...	10,142,078	223,566,078	(S)	Contributions to employee benefit plans	223,566,078	...	...	248,567,639
151,859	...	...	258,988	410,847	(S)	Spending of proceeds from the disposal of surplus Crown assets	243,289	...	167,558	262,501
...	...	...	19,521	19,521	(S)	Refunds of amounts credited to revenues in previous years	19,521	...	...	14,218
151,859	29,200,360,892	569,135,439	(101,155,141)	29,668,493,049		Total budgetary	29,576,463,345	91,862,146	167,558	28,127,163,890
...	1,526,100,000	(165,300,000)	13,286,001	1,374,086,001	(S)	(L) Loans disbursed under the *Canada Student Financial Assistance Act* (Gross)	1,374,086,001	...	...	1,395,378,776
						Total Department—				
151,859	**29,200,360,892**	**569,135,439**	**(101,155,141)**	**29,668,493,049**		**Budgetary**	**29,576,463,345**	**91,862,146**	**167,558**	**28,127,163,890**
...	**1,526,100,000**	**(165,300,000)**	**13,286,001**	**1,374,086,001**		**Non budgetary**	**1,374,086,001**	**...**	**...**	**1,395,378,776**
						Canada Industrial Relations Board				
...	10,945,000	...	...	10,945,000	10	Program expenditures				
...	...	839,533	...	839,533	10b	Program expenditures				
...	...	...	37,500	37,500		Transfer from: TB Vote 10 (1)				
...	...	...	154,000	154,000		TB Vote 15 (1)				
...	10,945,000	839,533	191,500	11,976,033		Total—Vote 10	11,568,416	407,617	...	11,754,025
...	1,525,000	...	(159,037)	1,365,963	(S)	Contributions to employee benefit plans	1,365,963	...	...	1,597,241
139	...	...	...	139	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	139	...	...
139	**12,470,000**	**839,533**	**32,463**	**13,342,135**		**Total Program—Budgetary**	**12,934,379**	**407,756**	**...**	**13,351,266**

						Canadian Artists and Producers Professional Relations Tribunal				
...	1,633,000	...	...	1,633,000	15	Program expenditures				
...	...	...	25,000	25,000		Transfer from: TB Vote 10 (1)				
...	...	...	32,000	32,000		TB Vote 15 (1)				
...	1,633,000	...	57,000	1,690,000		Total—Vote 15	1,326,448	363,552	...	1,407,254
...	156,000	...	(14,620)	141,380	(S)	Contributions to employee benefit plans	141,380	...	...	158,635
...	**1,789,000**	**...**	**42,380**	**1,831,380**		**Total Program—Budgetary**	**1,467,828**	**363,552**	**...**	**1,565,889**
						Canadian Centre for Occupational Health and Safety				
...	4,024,000	...	...	4,024,000	20	Program expenditures				
...	...	95,849	...	95,849	20b	Program expenditures				
...	...	...	45,000	45,000		Transfer from: TB Vote 10 (1)				
...	...	...	8,000	8,000		TB Vote 15 (1)				
...	4,024,000	95,849	53,000	4,172,849		Total—Vote 20	4,018,412	154,437	...	4,072,919
25	...	...	...	25	(S)	Spending of proceeds from the disposal of surplus Crown assets	25	...	...	...
25	**4,024,000**	**95,849**	**53,000**	**4,172,874**		**Total Program—Budgetary**	**4,018,437**	**154,437**	**...**	**4,072,919**
						Total Ministry—				
152,023	**29,218,643,892**	**570,070,821**	**(101,027,298)**	**29,687,839,438**		**Budgetary**	**29,594,883,989**	**92,787,891**	**167,558**	**28,146,153,964**
...	**1,526,100,000**	**(165,300,000)**	**13,286,001**	**1,374,086,001**		**Non budgetary**	**1,374,086,001**	**...**	**...**	**1,395,378,776**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Income security	275,753,754	267,364,635	1,600,000	1,578,311	26,902,415,856	26,902,415,856	157,085,202	153,355,859	...	...	27,022,684,408	27,018,002,943
Employment insurance income benefits	573,969,460	567,585,088	1,000,000	999,215	189,354	189,354	495,157,000	492,257,000	...	...	80,001,814	76,516,657
Human resources investment—												
Budgetary	427,853,555	417,295,640	2,200,000	2,158,538	4,027,191,880	3,823,297,175	205,433,000	198,933,000	...	...	4,251,812,435	4,043,818,353
Non-budgetary	...	...	...	...	...	...	...	...	1,374,086,001	1,374,086,001	1,374,086,001	1,374,086,001
Labour	177,964,588	177,486,641	250,000	241,247	3,257,065	1,962,470	73,670,303	73,670,303	...	...	107,801,350	106,020,055
Service delivery support	560,629,757	516,160,493	38,800,000	38,777,834	...	...	439,775,000	418,475,000	...	...	159,654,757	136,463,327
Corporate services	566,871,768	546,460,796	7,200,000	7,177,086	1,431,517	1,431,517	352,375,000	341,818,000	...	...	223,128,285	213,251,399
Employment benefits and support measures authorized under Part II of the *Employment Insurance Act*	...	...	...	...	(2,176,590,000)	(2,017,609,389)	...	...	...	...	(2,176,590,000)	(2,017,609,389)
Sub-total												
Budgetary	2,583,042,882	2,492,353,293	51,050,000	50,932,231	28,757,895,672	28,711,686,983	1,723,495,505	1,678,509,162	...	...	29,668,493,049	29,576,463,345
Non-budgetary	...	...	...	...	...	...	...	...	1,374,086,001	1,374,086,001	1,374,086,001	1,374,086,001
Revenues netted against expenditures	(1,683,595,505)	(1,638,664,162)	(39,900,000)	(39,845,000)	...	...	(1,723,495,505)	(1,678,509,162)	...	...	...	...
Total Department—												
Budgetary	**899,447,377**	**853,689,131**	**11,150,000**	**11,087,231**	**28,757,895,672**	**28,711,686,983**	...	...	...	...	**29,668,493,049**	**29,576,463,345**
Non-budgetary	...	...	...	...	...	...	...	...	**1,374,086,001**	**1,374,086,001**	**1,374,086,001**	**1,374,086,001**
Canada Industrial Relations Board—												
Budgetary	**13,342,135**	**12,934,379**	...	...	...	...	...	...	...	...	**13,342,135**	**12,934,379**
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	**1,831,380**	**1,467,828**	...	...	...	...	...	...	...	...	**1,831,380**	**1,467,828**
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	8,472,874	7,805,829	...	...	...	...	4,300,000	3,787,392	...	...	4,172,874	4,018,437
Revenues netted against expenditures	(4,300,000)	(3,787,392)	...	...	...	...	(4,300,000)	(3,787,392)	...	...	...	...
Total Program—Budgetary	**4,172,874**	**4,018,437**	...	...	...	...	...	...	...	...	**4,172,874**	**4,018,437**
Total Ministry—												
Budgetary	**918,793,766**	**872,109,775**	**11,150,000**	**11,087,231**	**28,757,895,672**	**28,711,686,983**	...	...	...	...	**29,687,839,438**	**29,594,883,989**
Non-budgetary	...	...	...	...	...	...	...	...	**1,374,086,001**	**1,374,086,001**	**1,374,086,001**	**1,374,086,001**

Transfer Payments

Source of authorities						Disposition of authorities			
	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Income security				
....	20,600,000,000	219,000,000	(122,232,003)	20,696,767,997	(S) Old Age Security payments	20,696,767,997 (1)	....	....	19,822,560,342 (1)
....	5,805,000,000	(21,000,000)	8,021,255	5,792,021,255	(S) Guaranteed Income Supplement payments	5,792,021,255 (1)	....	....	5,470,623,124 (1)
....	395,000,000	17,000,000	1,626,604	413,626,604	(S) Allowance payments	413,626,604 (1)	....	....	399,211,429 (1)
....	26,800,000,000	215,000,000	(112,584,144)	26,902,415,856		26,902,415,856	....	....	25,692,394,895
					Employment insurance income benefits				
	145,000		44,354	189,354	(S) Civil service insurance actuarial liability adjustment	189,354	....	....	146,408
					Human resources investment				
	8,167,000			8,167,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	131,610	8,035,390	....	401,664
	28,150,000			28,150,000	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	27,962,644	187,356	....	27,280,214
	7,045,000	....	....	7,045,000	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	7,044,894	106	....	6,786,472
	395,000,000	(15,000,000)	14,061,283	394,061,283	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada education savings grant regulations of the *Department of Human Resources Development Act*	394,061,283	....	....	342,869,752
	93,700,000	(15,500,000)	(11,418,344)	66,781,656	(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations	66,781,656	....	....	54,535,758
	22,000	....	27,612	49,612	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	49,612	....	....	297,643

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	—	500,000	...	500,000	Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other Aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	175,418	324,582	...	...
...	...	23,118,000	(14,932,000)	8,186,000	Temporary fisheries income program	7,952,779	233,221	...	...
...	...	1,500,000	(555,771)	944,229	Class grant related to Severe Acute Respiratory Syndrome	563,200	381,029	...	...
...	...	100,000,000	...	100,000,000	Grant to the Canadian Council on Learning	85,000,000	15,000,000	...	...
...	...	—	300,000	300,000	Named grants for the Organization for Economic Co-operation and Development	89,000	211,000	...	...
...	—	...	...	...	Items not required for the current year	...	—	...	59,277,695
...	532,084,000	94,618,000	(12,517,220)	614,184,780		589,812,096	24,372,684	...	491,449,198
					Labour				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	15,000	...	...	15,000	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	12,000	...	...	12,000	To support standards-writing associations	9,720	2,280	...	9,720
...	6,000	...	(1,935)	4,065	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	4,065	...	...	4,835
...	...	...	75,000	75,000	Grants to international and domestic organizations for technical assistance and international cooperation on labour issues	75,000	...	...	...
...	59,000	...	73,065	132,065		129,785	2,280	...	55,555
...	**27,332,288,000**	**309,618,000**	**(124,983,945)**	**27,516,922,055**	**Total—Grants**	**27,492,547,091**	**24,374,964**	**...**	**26,184,046,056**
					Contributions				
					Human resources investment				
...	543,120,000	6,580,000	8,549,268	558,249,268	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	546,258,004	11,991,264	...	526,521,190

...	192,000,000	...	(2,841,000)	189,159,000	Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,159,000	...	...	189,159,000
...	3,400,000	...	610,000	4,010,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	3,370,791	639,209	...	3,511,138
...	2,800,000	...	(396,800)	2,403,200	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)	1,831,515	571,685	...	2,055,345
...	25,423,000	...	94,203,780	119,626,780	Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations, community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada	119,626,780	...	...	148,578,664
...	56,700,000	127,500,000	82,108,177	266,308,177	(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	266,308,177	...	...	76,005,426
...	2,000,000	(1,700,000)	(106,138)	193,862	(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	193,862	...	...	465,655
...	31,300,000	(700,000)	(58,643,278)	(28,043,278)	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	(28,043,278)	...	...	(31,552,694)
...	104,300,000	14,000,000	(13,118,946)	105,181,054	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	105,181,054	...	...	139,593,889
...	...	105,698,031	(88,480,685)	17,217,346	Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other Aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	10,064,976	7,152,370	...	...
...	...	...	2,111,691	2,111,691	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	1,924,809	186,882	...	654,297
...	961,043,000	251,378,031	23,996,069	1,236,417,100		1,215,875,690	20,541,410	...	1,054,991,910

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Labour				
...	1,600,000	...	...	1,600,000	Labour-management partnerships program	1,044,645	555,355	...	498,935
...	1,600,000	...	(75,000)	1,525,000	Labour Commission	788,040	736,960	...	1,099,000
...	3,200,000	...	(75,000)	3,125,000		1,832,685	1,292,315	...	1,597,935
					Corporate services				
...	...	...	1,431,517	1,431,517	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	1,431,517	...	...	...
...	**964,243,000**	**251,378,031**	**25,352,586**	**1,240,973,617**	**Total—Contributions**	**1,219,139,892**	**21,833,725**	**...**	**1,056,589,845**
					Ministry Summary by Business Line				
...	26,800,000,000	215,000,000	(112,584,144)	26,902,415,856	Income security	26,902,415,856	...	...	25,692,394,895
...	145,000	...	44,354	189,354	Employment insurance income benefits	189,354	...	...	146,408
...	1,493,127,000	345,996,031	11,478,849	1,850,601,880	Human resources investment	1,805,687,786	44,914,094	...	1,546,441,108
...	3,259,000	...	(1,935)	3,257,065	Labour	1,962,470	1,294,595	...	1,653,490
...	...	...	1,431,517	1,431,517	Corporate services	1,431,517	...	...	...
...	**28,296,531,000**	**560,996,031**	**(99,631,359)**	**28,757,895,672**	**Total Ministry**	**28,711,686,983**	**46,208,689**	**...**	**27,240,635,901**

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	157,085,202	153,355,859	168,871,990
Employment insurance income benefits			
Recoverable expenditures from the Employment Insurance Account	495,157,000	492,257,000	488,193,000
Human resources investment			
Recoverable expenditures from the Employment Insurance Account	205,433,000	198,933,000	228,790,000
Labour			
Amounts recoverable from Crown agencies and other government departments regaring payments of injury compensation benefits	73,670,303	73,670,303	70,158,670
Service delivery support			
Recoverable expenditures from the Employment Insurance Account	367,646,000	346,346,000	329,780,000
Recoverable expenditures on behalf of the Canada Pension Plan	72,129,000	72,129,000	52,514,000
	439,775,000	418,475,000	382,294,000
Corporate services			
Recoverable expenditures from the Employment Insurance Account	306,868,000	296,311,000	270,314,000
Recoverable expenditures on behalf of the Canada Pension Plan	45,507,000	45,507,000	53,954,000
	352,375,000	341,818,000	324,268,000
Total Department—Budgetary	**1,723,495,505**	**1,678,509,162**	**1,662,575,660**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
CCINFOdisc	4,300,000	3,787,392	4,202,762
Total Program—Budgetary	**4,300,000**	**3,787,392**	**4,202,762**
Total Ministry—Budgetary	**1,727,795,505**	**1,682,296,554**	**1,666,778,422**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	68,352	606,432
Other accounts—		
Interest on Canada student loans	230,262,016	152,139,370
	230,330,368	152,745,802
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,708,377	9,961,297
Adjustments to prior year's payables	6,553,387	8,461,261
	17,261,764	18,422,558
Sales of goods and services—		
Other fees and charges—		
Access to information	3,455	8,025
Proceeds from the disposal of surplus Crown assets—		
Proceeds from the disposal of capital assets	126,408	106,373
Proceeds from the disposal of surplus Crown assets	132,580	119,360
	258,988	225,733
Miscellaneous revenues—		
Rights and privileges	153	159
Crown housing	95,981	93,953
Recovery employee benefit costs—		
Employment insurance	132,741,748	147,992,000
Canada Pension Plan	28,574,813	34,155,750
Administration cost recovery—		
Government Employees Compensation Act	1,913,152	2,040,085
Merchant Seamen Compensation Act	19,923	17,714
Other services of a non-regulatory nature	156,412	251,667
Other fees and charges	...	28,609
Interest on accounts receivable	185,363	43,388
Employment Insurance Act fines	553,184	706,909
Canada Labour Code (Act) fines and penalties	40,000	200,000
Canada Pension Plan fines	26,000	...
Canada Student Loans Act fines	100	...
Miscellaneous revenue from payroll deductions—		
Parking fees	23,758	23,816
Annuities account—Actuarial surplus	2,531,818	3,308,540
Legal cost	587,499	534,264
Accounts receivable small credit balances	411,533	93,438
Gain on foreign currency	5	60
Sundries	433,168	161,996
	168,294,610	189,652,348
Total Department	**416,149,185**	**361,054,466**
Canada Industrial Relations Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,323	17,872
Adjustments to prior year's payables	(10,324)	18,467
	(6,001)	36,339
Sales of goods and services—		
Sales of goods and information products	1,233	2,457
Proceeds from the disposal of surplus Crown assets	...	139
Total Program	**(4,768)**	**38,935**
Canadian Centre for Occupational Health and Safety		
Other revenues—		
Sales of goods and services—		
Sales of goods and information products	3,857,919	4,185,041
Other fees and charges—		
Deferred revenues	(22,082)	...
	3,835,837	4,185,041
Proceeds from the disposal of surplus Crown assets	...	25
Total Program	**3,835,837**	**4,185,066**
Ministry Summary		
Other revenues—		
Return on investments	230,330,368	152,745,802
Refunds of previous years' expenditures	17,255,763	18,458,897
Sales of goods and services	3,840,525	4,195,523
Proceeds from the disposal of surplus Crown assets	258,988	225,897
Miscellaneous revenues	168,294,610	189,652,348
Total Ministry	**419,980,254**	**365,278,467**

SECTION 14

2003-2004

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

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Department

Administration Program

Objectives

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Descriptions

Administration

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objectives

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Descriptions

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objectives

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage and regulate the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Descriptions

Northern affairs programming

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission

Objectives

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Descriptions

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	96,540,000	...	...	96,540,000	1	Program expenditures				
...	...	19,598,846	...	19,598,846	1a	Program expenditures				
...	...	1	...	1	1b	Transfer of $3,024,999 from Indian Affairs and Northern Development Vote 15				
...	...	...	3,024,999	3,024,999		Transfer from: Vote 15				
...	...	...	987,198	987,198		TB Vote 10 (1)				
...	...	...	1,390,000	1,390,000		TB Vote 15 (1)				
...	96,540,000	19,598,847	5,402,197	121,541,044		Total—Vote 1	108,297,156	13,243,888	...	116,320,341
...	66,946	...	1,984	68,930	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	68,930	...	...	66,946
...	10,007,000	...	(692,156)	9,314,844	(S)	Contributions to employee benefit plans	9,314,844	...	...	9,742,915
...	...	...	1,521	1,521	(S)	Refunds of amounts credited to revenues in previous years	1,521	...	...	24,389
...	...	...	3,999	3,999	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,999	...	...	...
...	**106,613,946**	**19,598,847**	**4,717,545**	**130,930,338**		**Total Program—Budgetary**	**117,686,450**	**13,243,888**	**...**	**126,154,591**
						Indian and Inuit Affairs Program				
...	307,079,000	...	...	307,079,000	5	Operating expenditures				
...	...	110,661,348	...	110,661,348	5a	Operating expenditures				
...	...	1	...	1	5b	Transfer of $868,823 from Indian Affairs and Northern Development Vote 15				
...	...	...	868,823	868,823		Transfer from: Vote 15				
...	...	...	348,000	348,000		TB Vote 10 (1)				
...	...	...	1,565,000	1,565,000		TB Vote 15 (1)				
...	307,079,000	110,661,349	2,781,823	420,522,172		Total—Vote 5	363,216,838	57,305,334	...	363,044,908
					6b	To forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to: (a) $96,460, representing the principal of 2 accounts owed by 2 debtors; (b) $28,548, representing the amounts owed by 5 debtors; and				

Ministry Summary—*Continued*

Source of authorities					Vote		Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	1	...	1		(c) $1,000, representing the principal of 1 account owed by 1 debtor—Transfer of $126,007 from Indian Affairs and Northern Development Vote 15				
...	...	...	126,007	126,007		Transfer from Vote 15				
...	...	1	126,007	126,008		Total—Vote 6b	125,986	22	...	641,638
...	12,919,000	...	...	12,919,000	10	Capital expenditures	6,485,692	6,433,308	...	7,449,912
...	4,513,028,000	...	...	4,513,028,000	15	Grants and contributions				
...	...	138,915,000	...	138,915,000	15a	Grants and contributions				
...	...	1	...	1	15b	Grants				
...	...	...	(3,024,999)	(3,024,999)		Transfer to: Vote 1				
...	...	...	(868,823)	(868,823)		Vote 5				
...	...	...	(126,007)	(126,007)		Vote 6b				
...	...	...	(6,664,644)	(6,664,644)		Vote 30				
...	...	...	(31,030,945)	(31,030,945)		Vote 35				
...	...	...	(2,999,999)	(2,999,999)		Vote 40				
...	4,513,028,000	138,915,001	(44,715,417)	4,607,227,584		Total—Vote 15	4,555,343,742	51,883,842	...	4,424,462,776
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	...	...	...	...
...	2,000,000	...	(886,117)	1,113,883	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	1,113,883	...	...	88,027
...	1,400,000	...	453,474	1,853,474	(S)	Indian annuities (*Indian Act*)	1,853,474	...	...	1,820,395
...	141,606,000	...	1,469,783	143,075,783	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	143,075,783	...	...	142,408,970
...	30,803,000	...	(1,317,709)	29,485,291	(S)	Contributions to employee benefit plans	29,485,291	...	...	30,361,819
32,159,681	...	...	...	32,159,681	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	153,654	...	32,006,027	276,358
...	...	...	2,500,598	2,500,598	(S)	Court awards	2,500,598	...	...	2,150,840
93,516	...	...	85,971	179,487	(S)	Spending of proceeds from the disposal of surplus Crown assets	43,561	...	135,926	177,871
...	...	...	1,568,481	1,568,481	(S)	Refunds of amounts credited to revenues in previous years	1,568,481	...	...	29,441
...	...	...	...	...		Appropriations not required for the current year	...	...	...	29,156,735
32,253,197	5,008,850,000	249,576,351	(37,948,106)	5,252,731,442		Total budgetary	5,104,966,983	115,622,506	32,141,953	5,002,069,690

48,450,401	...	...	...	48,450,401	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*. Limit $48,550,835 (Net)	(13,314)	...	48,463,715	(438,058)
...	29,903,000	...	...	29,903,000	L20	Loans to native claimants (Gross)				
...	...	15,100,000	...	15,100,000	L20a	Loans to native claimants (Gross)			...	
...	29,903,000	15,100,000	...	45,003,000		Total—Vote L20	36,023,311	8,979,689	...	31,815,924
...	47,500,000	...	...	47,500,000	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission Process (Gross)	27,602,704	19,897,296	...	26,748,149
48,450,401	77,403,000	15,100,000	...	140,953,401		Total non-budgetary	63,612,701	28,876,985	48,463,715	58,126,015
						Total Program—				
32,253,197	**5,008,850,000**	**249,576,351**	**(37,948,106)**	**5,252,731,442**		**Budgetary**	**5,104,966,983**	**115,622,506**	**32,141,953**	**5,002,069,690**
48,450,401	**77,403,000**	**15,100,000**	**...**	**140,953,401**		**Non-budgetary**	**63,612,701**	**28,876,985**	**48,463,715**	**58,126,015**
						Northern Affairs Program				
...	59,968,000	...	...	59,968,000	30	Operating expenditures				
...	...	37,739,000	...	37,739,000	30a	Operating expenditures				
...	...	1	...	1	30b	Transfer of $6,664,644 from Indian Affairs and Northern Development Vote 15				
...	...	...	6,664,644	6,664,644		Transfer from: Vote 15				
...	...	...	3,922,000	3,922,000		TB Vote 5 (1)				
...	...	...	29,000	29,000		TB Vote 10 (1)				
...	...	...	451,000	451,000		TB Vote 15 (1)				
...	59,968,000	37,739,001	11,066,644	108,773,645		Total—Vote 30	100,886,793	7,886,852	...	123,442,108
...	63,706,900	...	...	63,706,900	35	Grants and contributions				
...	...	1	...	1	35b	Transfer of $31,030,945 from Indian Affairs and Northern Development Vote 15				
...	...	...	31,030,945	31,030,945		Transfer from Vote 15				
...	63,706,900	1	31,030,945	94,737,846		Total—Vote 35	93,658,071	1,079,775	...	79,938,523
...	15,600,000	...	...	15,600,000	40	Payments to Canada Post Corporation				
...	...	15,000,000	...	15,000,000	40a	Payments to Canada Post Corporation				
...	...	1	...	1	40b	Transfer of $2,999,999 from Indian Affairs and Northern Development Vote 15				
...	...	...	2,999,999	2,999,999		Transfer from Vote 15				
...	15,600,000	15,000,001	2,999,999	33,600,000		Total—Vote 40	33,542,046	57,954	...	27,517,406
...	1,471,000	...	1,112,562	2,583,562	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	2,583,562	...	...	1,511,781
...	5,754,000	...	(734,018)	5,019,982	(S)	Contributions to employee benefit plans	5,019,982	...	...	7,572,398
...	...	...	1,110,359	1,110,359	(S)	Refunds of amounts credited to revenues in previous years	1,110,359	...	...	386,618
...	...	...	13,719	13,719	(S)	Spending of proceeds from the disposal of surplus Crown assets	13,719	...	...	...
...	146,499,900	52,739,003	46,600,210	245,839,113		Total budgetary	236,814,532	9,024,581	...	240,368,834

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
305,503	...	...	...	305,503	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the *National Housing Act* and *Appropriation Act No. 3, 1975*. Limit $320,000 (Gross)	...	...	305,503	...
6,550,860	...	...	...	6,550,860	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, *Appropriation Act No. 3, 1953* and last amended by Vote 37b, *Appropriation Act No. 4, 1995-96*. Limit $6,633,697 (Net)	...	...	6,550,860	...
5,000,000	...	...	...	5,000,000	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000 (*Appropriation Act No. 4, 1969*) (Net)	...	...	5,000,000	...
11,856,363	...	...	...	11,856,363		Total non-budgetary	...	...	11,856,363	...
						Total Program—				
...	**146,499,900**	**52,739,003**	**46,600,210**	**245,839,113**		**Budgetary**	**236,814,532**	**9,024,581**	...	**240,368,834**
11,856,363	...	...	...	**11,856,363**		**Non-budgetary**	...	...	**11,856,363**	...
						Total Department—				
32,253,197	**5,261,963,846**	**321,914,201**	**13,369,649**	**5,629,500,893**		**Budgetary**	**5,459,467,965**	**137,890,975**	**32,141,953**	**5,368,593,115**
60,306,764	**77,403,000**	**15,100,000**	...	**152,809,764**		**Non-budgetary**	**63,612,701**	**28,876,985**	**60,320,078**	**58,126,015**
						Canadian Polar Commission				
...	894,000	...	...	894,000	45	Program expenditures				
...	...	38,072	...	38,072	45b	Program expenditures				
...	...	...	3,000	3,000		Transfer from TB Vote 15 (1)				
...	894,000	38,072	3,000	935,072		Total—Vote 45	908,641	26,431	...	857,892
...	69,000	...	(5,787)	63,213	(S)	Contributions to employee benefit plans	63,213	...	...	74,107
...	**963,000**	**38,072**	**(2,787)**	**998,285**		**Total Program—Budgetary**	**971,854**	**26,431**	...	**931,999**
						Total Ministry—				
32,253,197	**5,262,926,846**	**321,952,273**	**13,366,862**	**5,630,499,178**		**Budgetary**	**5,460,439,819**	**137,917,406**	**32,141,953**	**5,369,525,114**
60,306,764	**77,403,000**	**15,100,000**	...	**152,809,764**		**Non-budgetary**	**63,612,701**	**28,876,985**	**60,320,078**	**58,126,015**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Administration Program—												
Budgetary	**125,391,143**	**112,147,255**	**5,081,195**	**5,081,195**	**458,000**	**458,000**	...	...	...	...	**130,930,338**	**117,686,450**
Indian and Inuit Affairs Program												
Claims—												
Budgetary	195,089,020	156,332,308	5,480,275	5,480,275	543,141,707	501,264,988	...	...	...	...	743,711,002	663,077,571
Non-budgetary	...	...	...	...	...	...	...	...	140,953,401	63,612,701	140,953,401	63,612,701
Indian and Inuit programming	287,206,792	230,082,887	12,798,514	12,798,514	4,209,015,134	4,199,008,011	...	...	...	...	4,509,020,440	4,441,889,412
Total Program—												
Budgetary	**482,295,812**	**386,415,195**	**18,278,789**	**18,278,789**	**4,752,156,841**	**4,700,272,999**	...	...	...	...	**5,252,731,442**	**5,104,966,983**
Non-budgetary	...	...	...	...	...	...	...	...	**140,953,401**	**63,612,701**	**140,953,401**	**63,612,701**
Northern Affairs Program												
Northern affairs programming—												
Budgetary	147,564,559	139,619,753	3,536,708	3,536,708	94,737,846	93,658,071	...	...	...	...	245,839,113	236,814,532
Non-budgetary	...	...	...	...	...	...	...	...	11,856,363	...	11,856,363	...
Total Program—												
Budgetary	**147,564,559**	**139,619,753**	**3,536,708**	**3,536,708**	**94,737,846**	**93,658,071**	...	...	...	...	**245,839,113**	**236,814,532**
Non-budgetary	...	...	...	...	...	...	...	...	**11,856,363**	...	**11,856,363**	...
Total Department—												
Budgetary	**755,251,514**	**638,182,203**	**26,896,692**	**26,896,692**	**4,847,352,687**	**4,794,389,070**	...	...	...	...	**5,629,500,893**	**5,459,467,965**
Non-budgetary	...	...	...	...	...	...	...	...	**152,809,764**	**63,612,701**	**152,809,764**	**63,612,701**
Canadian Polar Commission—												
Budgetary	**973,435**	**947,004**	...	...	**24,850**	**24,850**	...	...	...	...	**998,285**	**971,854**
Total Ministry—												
Budgetary	**756,224,949**	**639,129,207**	**26,896,692**	**26,896,692**	**4,847,377,537**	**4,794,413,920**	...	...	...	...	**5,630,499,178**	**5,460,439,819**
Non-budgetary	...	...	...	...	...	...	...	...	**152,809,764**	**63,612,701**	**152,809,764**	**63,612,701**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
					Contributions				
...	458,000	...	...	458,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
...	**458,000**	**...**	**...**	**458,000**	**Total Program**	**458,000**	**...**	**...**	**458,000**
					Indian and Inuit Affairs Program				
					Grants				
					Claims				
...	51,753,000	3,550,000	(458,062)	54,844,938	Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec	54,844,938	...	...	49,101,088
...	11,588,000	5,000,000	(302,300)	16,285,700	Capital grants to the Cree and Naskapi Bands of Quebec	16,285,700	...	...	11,259,998
...	336,000	...	(92)	335,908	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	335,908	...	...	318,000
...	173,495,000	23,400,000	...	196,895,000	Grants to Indian bands to settle specific claims	173,495,000	23,400,000	...	146,071,990
...	33,253,000	1	(1,274,068)	31,978,933	Grants to the beneficiaries or implementing bodies of comprehensive land claim agreements or comprehensive land claim settlements	18,732,989	13,245,944	...	15,425,447
...	141,606,000	...	1,469,783	143,075,783	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	143,075,783	...	...	142,408,970
...	23,775,000	...	(319)	23,774,681	Grants to entitled bands for the settlement of treaty land entitlement claims in the Provinces of Saskatchewan and Manitoba	21,981,681	1,793,000	...	21,981,681
...	1,000,000	2,000,000	(1,547,275)	1,452,725	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,452,725	...	...	957,190
...	1,000,000	2,000,000	(1,009,274)	1,990,726	Grant to the Province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,990,726	...	...	1,134,198
...	6,150,000	...	...	6,150,000	Payments to Piikani Nation to implement economic development components of the Piikani Nation/ Canada/Alberta Settlement Agreement	6,150,000	...	...	8,000,000

...	...	1,560,000	...	1,560,000	Grant to the Chippewas of Kettle and Stony Point Band, pursuant to the Seniors Compensation Advance Payment Agreement	...	1,560,000	...	...
...	...	1,000,000	(75,168)	924,832	Payment to the Government of the Northwest Territories to facilitate the implementation of comprehensive land claim agreements	924,832	...	...	...
...	...	16,640	...	16,640	Payment to the Province of British Columbia to facilitate the settlement agreement between Leonard Jack Solonas, Canada and the Province of British Columbia	16,640	...	...	...
...	...	153,611	...	153,611	Payment to Leonard Jack Solonas in settlement of a severalty claim arising from the Settlement Agreement between McLeod Lake First Nation, Canada and the Province of British Columbia	153,611	...	...	...
...	...	3,201,985	...	3,201,985	Grant to the Cree Nation of Eastmain towards the costs incurred with respect to a community centre	3,201,985	...	...	...
...	443,956,000	41,882,237	(3,196,775)	482,641,462		442,642,518	39,998,944	...	396,658,562
					Indian and Inuit programming				
...	1,400,000	...	453,474	1,853,474	(S) Indian Annuities Treaty payments	1,853,474	...	...	1,820,395
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(393,918)	6,082	Grants to Indians and Inuit to provide elementary and secondary educational support services	6,082	...	...	9,085
...	4,500,000	...	(2,482,089)	2,017,911	Grants to Indians and Inuit to support their post-secondary educational advancement	2,017,911	...	...	2,251,888
...	45,000	...	...	45,000	Grants to Inuit to support their cultural advancement	44,999	1	...	44,459
...	11,000,000	...	(7,135,147)	3,864,853	Grants to indigent Indians resident on reserves to provide social assistance	3,864,853	...	...	3,123,816
...	5,621,000	...	(1,248,914)	4,372,086	Grants to provide culturally appropriate abuse prevention and protection services for Indian children resident on reserves	4,372,086	...	...	4,381,713
...	136,000	...	(129,383)	6,617	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	6,617	...	...	10,999
...	205,446,000	...	(81,308,182)	124,137,818	Grants to Indian bands, their district councils and Inuit settlements to support their administration	124,137,818	...	...	124,094,722
...	30,503,000	...	(1,679,383)	28,823,617	Payments to Yukon First Nations pursuant to individual self-government agreements	28,823,617	...	...	26,313,778
...	3,921,000	...	(830)	3,920,170	Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*	3,920,170	...	...	3,822,566
...	8,384,000	...	(400)	8,383,600	Grant to the Miawpukek Indian Band to support designated programs	8,383,600	...	...	8,220,000
...	5,608,000	...	(20,529)	5,587,471	Grants to representative status Indian organizations to support their administration	5,587,471	...	...	5,154,911
...	1,308,000	...	(505)	1,307,495	Grant to the National Aboriginal Achievement Foundation	1,307,495	...	...	1,278,000
...	38,036,000	766,353	(730,000)	38,072,353	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claim agreements, self-government agreements or treaty legislation	38,072,353	...	...	36,410,680
...	27,086,000	...	...	27,086,000	Grant for Mi'kmaq education in Nova Scotia	27,086,000	...	...	26,863,838
...	...	...	...	...	Items not required for the current year	...	...	...	1,509,750
...	343,694,000	766,353	(94,675,806)	249,784,547		249,784,546	1	...	245,610,600
...	**787,650,000**	**42,648,590**	**(97,872,581)**	**732,426,009**	**Total—Grants**	**692,427,064**	**39,998,945**	...	**642,269,162**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Claims				
...	8,229,000	...	2,238,545	10,467,545	Contributions to native claimants for the preparation and submission of claims	10,467,545	...	...	11,963,043
...	395,000	...	352,242	747,242	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*	747,242	...	...	650,745
...	35,725,000	...	(9,351,259)	26,373,741	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	26,373,741	...	...	24,754,768
...	550,000	...	95,339	645,339	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	645,339	...	...	1,039,097
...	200,000	...	(49,090)	150,910	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	150,910	...	...	223,592
...	3,136,000	...	(1,626,953)	1,509,047	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,198,983	310,064	...	1,318,983
...	16,700,000	...	(3,725,797)	12,974,203	Funding to native claimant entitees or organizations for negotiation preparedness	12,974,203	...	...	11,460,658
...	6,585,000	...	(793,289)	5,791,711	Contributions to the British Columbia Treaty Commissioners for the purpose of supporting First Nations in the British Columbia Treaty Commission process	4,224,000	1,567,711	...	4,020,000
...	250,000	...	645,345	895,345	Payments to claimant groups to perform enrolment and ratification activities associated with claims settlements prior to effective date of final settlement agreements	895,345	...	...	200,000
...	1,500,000	...	(604,838)	895,162	Contributions to First Nations in the British Columbia treaty process, their organizations, the Province of British Columbia and third parties for treaty-related measures	895,162	...	...	1,411,993
...	...	...	50,000	50,000	Claims Resolution Centre—Consultation and policy development	50,000	...	...	...
...	73,270,000	...	(12,769,755)	60,500,245		58,622,470	1,877,775	...	57,042,879
					Indian and Inuit programming				
...	3,405,000	...	(3,405,000)	...	Contributions to Indian bands for land selection	...	...	...	...
...	11,586,000	...	12,776,379	24,362,379	Contributions to Indian bands for land and estates management	24,362,379	...	...	21,495,352
...	5,822,000	...	(566,675)	5,255,325	Contributions to Indian bands for registration administration	5,255,325	...	...	6,339,730

...	7,999,000	...	1,974,076	9,973,076	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	9,973,076	...	...	8,402,648
...	10,500,000	...	(7,153,889)	3,346,111	Indian environmental partnership program funding	3,346,111	...	...	3,831,651
...	6,544,000	...	(1,170,461)	5,373,539	Contributions for the purpose of resource development	5,373,539	...	...	14,696,570
...	12,522,000	...	...	12,522,000	Contributions to the Province of Newfoundland and Labrador for the provision of programs and services to native people resident in Newfoundland and Labrador	12,522,000	...	...	14,798,800
					Payments totalling $3,590,562,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:				
...	143,131,000	...	(13,156,728)	129,974,272	Economic development	129,974,272	...	...	119,182,374
...	1,287,429,000	39,105,411	(115,579,512)	1,210,954,899	Education	1,210,954,899	...	...	1,219,460,655
...	1,175,161,000	...	(26,213,664)	1,148,947,336	Social development	1,148,947,336	...	...	1,135,503,780
...	870,952,000	57,161,000	17,445,040	945,558,040	Capital facilities and maintenance	935,916,975	9,641,065	...	963,412,677
...	113,889,000	...	83,039,394	196,928,394	Indian government support	196,928,394	...	...	182,091,354
...	14,700,000	...	2,580,700	17,280,700	Contributions to Indian, Inuit and Innu communities, *Indian Act* bands and band groupings to facilitate their participation in the negotiation of the inherent right of self-government	17,280,700	...	...	16,979,102
...	83,200,000	...	3,331,897	86,531,897	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	86,531,897	...	...	80,759,426
...	15,524,000	...	21,331,249	36,855,249	Contributions for the purpose of consultation and policy development	36,855,249	...	...	34,625,748
...	32,000,000	...	976,670	32,976,670	Contributions to support the building of strong governance, administrative and accountability systems	32,976,670	...	...	29,149,860
...	750,000	...	703,900	1,453,900	Contributions to provincially and/or regionally based treaty commissions	1,453,900	...	...	1,286,793
...	...	...	90,936,800	90,936,800	Contributions for the Special education program for students living on reserve	90,570,743	366,057	...	17,363,580
...	3,795,114,000	96,266,411	67,850,176	3,959,230,587		3,949,223,465	10,007,122	...	3,869,380,100
...	**3,868,384,000**	**96,266,411**	**55,080,421**	**4,019,730,832**	**Total—Contributions**	**4,007,845,935**	**11,884,897**	**...**	**3,926,422,979**
					Program Summary by Business Line				
...	517,226,000	41,882,237	(15,966,530)	543,141,707	Claims	501,264,988	41,876,719	...	453,701,441
...	4,138,808,000	97,032,764	(26,825,630)	4,209,015,134	Indian and Inuit programming	4,199,008,011	10,007,123	...	4,114,990,700
...	**4,656,034,000**	**138,915,001**	**(42,792,160)**	**4,752,156,841**	**Total Program**	**4,700,272,999**	**51,883,842**	**...**	**4,568,692,141**
					Northern Affairs Program				
					Grants				
					Northern affairs programming				
...	636,000	...	...	636,000	Grants to the Canadian universities and institutes for northern scientific research training	636,000	...	...	636,000
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of coordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	5,000	...	...	5,000	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	5,000	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
...	100,000	...	(61,000)	39,000	Grants to the Yukon Territorial Government for transitional costs set out in the Yukon Northern Affairs Program Devolution Transfer Agreement	38,879	121	...	1,348,000
...	**821,500**	**...**	**(61,000)**	**760,500**	**Total—Grants**	**755,379**	**5,121**	**...**	**2,064,500**
					Contributions				
					Northern affairs programming				
...	42,026,000	...	...	42,026,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	42,025,997	3	...	41,202,000
...	4,910,000	...	...	4,910,000	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,826,040	83,960	...	5,539,734
...	3,558,300	1	2,815,258	6,373,559	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	5,543,868	829,691	...	5,937,439
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	4,925,000	...	(2,851,000)	2,074,000	Contributions to territorial governments in relation to regional development and infrastructure projects	2,013,000	61,000	...	3,433,294
...	7,286,100	...	31,127,687	38,413,787	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	38,413,787	...	...	21,681,556
...	100,000	...	...	100,000	Contributions to the Yukon Government for the Government of Canada's share of extraordinary forest fire suppression costs in the Yukon	...	100,000	...	...
...	**62,885,400**	**1**	**31,091,945**	**93,977,346**	**Total—Contributions**	**92,902,692**	**1,074,654**	**...**	**77,874,023**
...	**63,706,900**	**1**	**31,030,945**	**94,737,846**	**Total Program**	**93,658,071**	**1,079,775**	**...**	**79,938,523**
...	**4,720,198,900**	**138,915,002**	**(11,761,215)**	**4,847,352,687**	**Total Department**	**4,794,389,070**	**52,963,617**	**...**	**4,649,088,664**

					Canadian Polar Commission				
					Contributions				
...	8,000	...	16,850	24,850	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	24,850	...	...	27,200
...	**8,000**	...	**16,850**	**24,850**	**Total Program**	**24,850**	...	...	**27,200**
...	**4,720,206,900**	**138,915,002**	**(11,744,365)**	**4,847,377,537**	**Total Ministry**	**4,794,413,920**	**52,963,617**	...	**4,649,115,864**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Claims			
Indian economic development	...	13,314	439,492
Total Program—Non-budgetary	...	**13,314**	**439,492**
Total Ministry—Non-budgetary	...	**13,314**	**439,492**

Revenues

	Current year	Previous year
	$	$
Department		
Administration Program		
Other revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	91,621	192,369
Adjustments to prior year's payables—		
Operation and maintenance	587,771	...
	679,392	192,369
Miscellaneous revenues	25,249	32,275
Total Program	**704,641**	**224,644**
Indian and Inuit Affairs Program		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Indian economic development fund	488,697	497,522
Council for Yukon Indians	650,956	856,215
Native claimants	4,032,140	4,813,879
First Nations in British Columbia	2,879,336	2,835,148
Other accounts—		
Indian housing assistance fund		
On-reserve housing—Interest on guaranteed loans	903,912	993,472
Stoney Band perpetual loan	11,688	11,689
	8,966,729	10,007,925
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	13,748,463	12,195,569
Refunds of previous year's salary	...	22,276
Adjustments to prior year's payables—		
Operation and maintenance	2,005,863	1,499,196
	15,754,326	13,717,041
Sales of goods and services—		
Services of a non-regulatory nature	44,525	29,025
Proceeds from the disposal of surplus Crown assets	93,702	78,132
Miscellaneous revenues—		
Treaty land entitlement (Saskatchewan)	5,500,000	5,500,000
Sundries	659,026	2,126,188
	6,159,026	7,626,188
Total Program	**31,018,308**	**31,458,311**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Northern Affairs Program		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Government of the Yukon Territory	984	1,907
Inuit loan fund	7,218	8,076
Yukon Energy Corporation	1,196,440	550,823
Other accounts—		
Esso Ltd—Norman Wells Project profits	99,355,033	90,241,767
	100,559,675	90,802,573
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	887,130	1,870,334
Adjustments to prior year's payables—		
Operation and maintenance	344,853	378,440
	1,231,983	2,248,774
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Licences	1,946,497	1,188,194
Royalties	61,897,285	25,066,055
Forestry	....	69,884
Land, building and machinery rentals	159,774	207,376
Oil and gas royalties	10,662,846	13,478,698
Quarrying royalties	185,680	172,758
	74,852,082	*40,182,965*
Services of a non-regulatory nature	*16,117*	*53,299*
	74,868,199	40,236,264
Proceeds from the disposal of surplus Crown assets	9,986	....
Miscellaneous revenues—		
Deferred revenues	862	198,347
Sundries	4,231,877	8,298,013
	4,232,739	8,496,360
Total Program	**180,902,582**	**141,783,971**
Total Ministry	**212,625,531**	**173,466,926**

(1) Interest unless otherwise indicated.

SECTION 15

2003-2004

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

Economic Development Agency of Canada for the Regions of Quebec

National Research Council of Canada

Natural Sciences and Engineering Research Council

Social Sciences and Humanities Research Council

Standards Council of Canada

Statistics Canada

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Program objectives and business line descriptions	15.2
Ministry summary	15.7
Programs by business line	15.14
Transfer payments	15.16
Details of respendable amounts	15.24
Revenues	15.24

Department

Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Descriptions

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshall the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Canadian Space Agency

Objectives

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Descriptions

Space knowledge, applications and industry development

The Canadian Space Agency works with other government departments and agencies, industries, universities, as well as international partners to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space

Agency contributes to the sustainable development of Canada by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

Canadian Tourism Commission

Objectives

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

Competition Tribunal

Objectives

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Descriptions

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objectives

To fix royalties which are fair and equitable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Descriptions

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located (section 77);
- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objectives

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

(a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;

(b) emphasize long-term economic development and sustainable employment and income creation;

(c) focus on small- and medium-sized enterprises (SMEs) and the development and enhancement of entrepreneurship.

Business Line Descriptions

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multisectorial federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.
- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy whithin the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs and services provided by federal government departments and organizations for small- and medium-sized enterprises.
- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

National Research Council of Canada

Objectives

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Descriptions

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objectives

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Descriptions

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objectives

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Descriptions

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objectives

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objectives

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Descriptions

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors effecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	436,900,000	...	...	436,900,000	1	Operating expenditures				
...	...	17,243,081	...	17,243,081	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $35,649,854 from Industry Vote 5				
...	...	...	35,649,854	35,649,854		Transfer from: Vote 5				
...	...	...	3,902,451	3,902,451		TB Vote 10 (1)				
...	...	...	6,415,000	6,415,000		TB Vote 15 (1)				
...	436,900,000	17,243,082	45,967,305	500,110,387		Total – Vote 1	469,885,404	30,224,983	...	502,131,171
...	847,203,000	...	...	847,203,000	5	Grants and contributions				
...	...	216,954,617	...	216,954,617	5a	Grants and contributions				
...	...	1	...	1	5b	Grants and contributions				
...	...	...	(35,649,854)	(35,649,854)		Transfer to Vote 1				
...	847,203,000	216,954,618	(35,649,854)	1,028,507,764		Total – Vote 5	753,400,281	275,107,483	...	673,858,232
...	66,946	...	4,022	70,968	(S)	Minister of Industry – Salary and motor car allowance	70,968	...	...	66,946
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
62,514,169	(8,518,000)	...	8,518,000	62,514,169	(S)	Canadian Intellectual Property Office Revolving Fund				
...	...	...	636,643	636,643		Transfer from TB Vote 5 (1)				
62,514,169	(8,518,000)	...	9,154,643	63,150,812		Total	(26,217,932)	...	89,368,744	(6,668,521)
...	25,800,000	(12,800,000)	(2,686,784)	10,313,216	(S)	Liabilities under the *Small Business Loans Act*	10,313,216	...	...	28,919,741
...	36,800,000	(1,750,000)	(831,880)	34,218,120	(S)	Liabilities under the *Canada Small Business Financing Act*	34,218,120	...	...	34,910,205
...	59,006,000	...	2,699,743	61,705,743	(S)	Contributions to employee benefit plans	61,705,743	...	...	64,638,705
...	...	...	500,000,000	500,000,000	(S)	Grant to the Canadian Foundation for Innovation	500,000,000	...	...	...
...	...	...	75,000,000	75,000,000	(S)	Grant to Genome Canada	75,000,000	...	...	...
...	...	42,655,781	...	42,655,781	(S)	Liabilities for statutory loan guarantee payments under the *Department of Industry Act*	42,655,781	...	...	...
143,834	...	...	264,453	408,287	(S)	Spending of proceeds from the disposal of surplus Crown assets	199,749	...	208,538	663,000
...	...	...	220,419	220,419	(S)	Refunds of amounts credited to revenues in previous years	220,419	...	...	196,928
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,500
62,658,003	1,407,257,946	262,303,481	584,142,067	2,316,361,497		Total budgetary	1,921,451,749	305,332,466	89,577,282	1,298,717,907

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act* (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act* (Gross)	...	500,000	...	...
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. *Appropriation Act No. 1, 1970*. Limit $1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
						Total Department—				
62,658,003	**1,407,257,946**	**262,303,481**	**584,142,067**	**2,316,361,497**		**Budgetary**	**1,921,451,749**	**305,332,466**	**89,577,282**	**1,298,717,907**
1,950,000	**800,000**	**...**	**...**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**
						Atlantic Canada Opportunities Agency [2]				
	72,074,000	...	(72,074,000)	...	20	Operating expenditures				
...	...	4,209,471	(4,209,471)	...	20b	Transfer of $3,639,725 from Industry Vote 25				
...	72,074,000	4,209,471	(76,283,471)	...		Total—Vote 20	...	...	...	...
...	354,863,000	...	(354,863,000)	...	25	Grants and contributions	...	...	...	...
...	2,500,000	200,000	(2,700,000)	...	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	...	...	...	...
...	2,100,000	1,000,000	(3,100,000)	...	(S)	Liabilities under the *Canada Small Business Financing Act*	...	...	...	...
...	400,000	(375,060)	(24,940)	...	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	...
...	7,281,000	...	(7,281,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
36	...	...	(36)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
36	**439,218,000**	**5,034,411**	**(444,252,447)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Canadian Space Agency				
...	118,316,000	...	...	118,316,000	30	Operating expenditures				
...	...	1	...	1	30b	Transfer of $4,446,920 from Industry Vote 35				
...	...	...	4,446,920	4,446,920		Transfer from: Vote 35				
...	...	...	194,483	194,483		TB Vote 10 [3]				
...	...	...	2,299,000	2,299,000		TB Vote 15 [3]				
...	118,316,000	1	6,940,403	125,256,404		Total—Vote 30	115,200,231	10,056,173	...	114,144,352

...	145,746,000	...	...	145,746,000	35	Capital expenditures				
...	...	...	(4,446,920)	(4,446,920)		Transfer to: Vote 30				
...	...	...	(11,909,999)	(11,909,999)		Vote 40				
...	145,746,000	...	(16,356,919)	129,389,081		Total—Vote 35	100,202,751	29,186,330	...	155,683,631
...	45,438,000	...	...	45,438,000	40	Grants and contributions				
...	...	1	...	1	40b	Transfer of $11,909,999 from Industry Vote 35				
...	...	...	11,909,999	11,909,999		Transfer from Vote 35				
...	45,438,000	1	11,909,999	57,348,000		Total—Vote 40	57,147,401	200,599	...	52,011,222
...	9,194,000	...	(1,103,825)	8,090,175	(S)	Contributions to employee benefit plans	8,090,175	...	...	7,067,014
16,327	...	...	18,158	34,485	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,106	4,221	18,158	4,210
16,327	**318,694,000**	**2**	**1,407,816**	**320,118,145**		**Total Program—Budgetary**	**280,652,664**	**39,447,323**	**18,158**	**328,910,429**
						Canadian Tourism Commission				
...	83,800,000	...	...	83,800,000	45	Program expenditures				
...	...	12,500,000	...	12,500,000	45a	Program expenditures				
...	...	4,000,000	...	4,000,000	45b	Program expenditures				
...	...	...	22,000	22,000		Transfer from TB Vote 15 (1)				
...	83,800,000	16,500,000	22,000	100,322,000		Total—Vote 45	100,300,000	22,000	...	86,296,000
...	**83,800,000**	**16,500,000**	**22,000**	**100,322,000**		**Total Program—Budgetary**	**100,300,000**	**22,000**	**...**	**86,296,000**
						Competition Tribunal				
...	1,457,000	...	...	1,457,000	50	Program expenditures				
...	...	238,727	...	238,727	50b	Program expenditures				
...	...	...	110,000	110,000		Transfer from: TB Vote 10 (1)				
...	...	...	20,000	20,000		TB Vote 15 (1)				
...	1,457,000	238,727	130,000	1,825,727		Total—Vote 50	1,743,464	82,263	...	1,588,620
...	157,000	...	(18,454)	138,546	(S)	Contributions to employee benefit plans	138,546	...	...	135,616
...	...	...	2,456	2,456	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	2,456	...
...	**1,614,000**	**238,727**	**114,002**	**1,966,729**		**Total Program—Budgetary**	**1,882,010**	**82,263**	**2,456**	**1,724,236**
						Copyright Board				
...	2,170,000	...	...	2,170,000	55	Program expenditures				
...	...	142,600	...	142,600	55b	Program expenditures				
...	...	...	25,000	25,000		Transfer from: TB Vote 10 (1)				
...	...	...	39,000	39,000		TB Vote 15 (1)				
...	2,170,000	142,600	64,000	2,376,600		Total—Vote 55	2,214,520	162,080	...	2,134,994
...	301,000	...	(75,573)	225,427	(S)	Contributions to employee benefit plans	225,427	...	...	221,577
...	**2,471,000**	**142,600**	**(11,573)**	**2,602,027**		**Total Program—Budgetary**	**2,439,947**	**162,080**	**...**	**2,356,571**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Economic Development Agency of Canada for the Regions of Quebec				
...	41,572,000	...	...	41,572,000	60	Operating expenditures				
...	...	1	...	1	60b	Transfer of $1,215,749 from Industry Vote 65				
...	...	...	1,215,749	1,215,749		Transfer from: Vote 65				
...	...	...	476,409	476,409		TB Vote 10 (1)				
...	...	...	249,000	249,000		TB Vote 15 (1)				
...	41,572,000	1	1,941,158	43,513,159		Total—Vote 60	41,550,005	1,963,154	...	42,391,603
...	365,561,000	...	...	365,561,000	65	Grants and contributions				
...	...	76,500,000	...	76,500,000	65a	Contributions				
...	...	1	...	1	65b	Grants and contributions				
...	...	...	(1,215,749)	(1,215,749)		Transfer to Vote 60				
...	365,561,000	76,500,001	(1,215,749)	440,845,252		Total—Vote 65	305,540,930	135,304,322	...	277,769,702
...	13,400,000	(2,100,000)	(3,541,253)	7,758,747	(S)	Liabilities under the *Small Business Loans Act*	7,758,747	...	...	19,948,343
...	21,900,000	2,700,000	886,105	25,486,105	(S)	Liabilities under the *Canada Small Business Financing Act*	25,486,105	...	...	21,805,392
...	4,878,000	...	106,302	4,984,302	(S)	Contributions to employee benefit plans	4,984,302	...	...	5,245,361
2,751	...	...	10,627	13,378	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,751	...	10,627	10,996
2,751	**447,311,000**	**77,100,002**	**(1,812,810)**	**522,600,943**		**Total Program—Budgetary**	**385,322,840**	**137,267,476**	**10,627**	**367,171,397**
						Enterprise Cape Breton Corporation (2)				
...	28,258,000	...	(28,258,000)	...	70	Payments to the Enterprise Cape Breton Corporation	...	...	...	...
...	**28,258,000**	**...**	**(28,258,000)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						National Research Council of Canada				
...	332,147,000	...	...	332,147,000	75	Operating expenditures				
...	...	20,667,000	...	20,667,000	75a	Transfer of $7,029,000 from Industry Vote 85				
...	...	8,294,461	...	8,294,461	75b	Operating expenditures				
...	...	...	7,029,000	7,029,000		Transfer from: Vote 85				
...	...	...	723,332	723,332		TB Vote 10 (1)				
...	...	...	29,453,000	29,453,000		TB Vote 15 (1)				
...	332,147,000	28,961,461	37,205,332	398,313,793		Total—Vote 75	386,550,484	11,763,309	...	332,500,451

...	67,661,000	...	...	67,661,000	80	Capital expenditures				
...	...	3,650,089		3,650,089	80b	Capital expenditures				
...	67,661,000	3,650,089	...	71,311,089		Total—Vote 80	71,310,224	865	...	98,377,591
...	132,005,000	...	...	132,005,000	85	Grants and contributions				
...	...	10,403,692	...	10,403,692	85b	Contributions				
...	...	...	(7,029,000)	(7,029,000)		Transfer to Vote 75				
...	132,005,000	10,403,692	(7,029,000)	135,379,692		Total—Vote 85	133,455,646	1,924,046	...	147,188,414
					(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the *National Research Council Act*:				
8,599,314	...	...	...	8,599,314		Unspent amount at beginning of year				
...	75,954,000	...	3,544,255	79,498,255		Amount received during the year				
8,599,314	75,954,000	...	3,544,255	88,097,569		Total	61,411,301	...	26,686,268	91,304,326
...	38,087,000	...	14,503,659	52,590,659	(S)	Contributions to employee benefit plans	52,590,659	...	...	48,776,172
18,394	...	...	159,570	177,964	(S)	Spending of proceeds from the disposal of surplus Crown assets	166,817	...	11,147	729,782
8,617,708	**645,854,000**	**43,015,242**	**48,383,816**	**745,870,766**		**Total Program—Budgetary**	**705,485,131**	**13,688,220**	**26,697,415**	**718,876,736**
						Natural Sciences and Engineering Research Council				
...	29,887,000	...	...	29,887,000	90	Operating expenditures				
...	...	2,104,000	...	2,104,000	90a	Operating expenditures				
...	...	626,338	...	626,338	90b	Operating expenditures				
...	...	...	402,921	402,921		Transfer from: TB Vote 10 (1)				
...	...	...	329,000	329,000		TB Vote 15 (1)				
...	29,887,000	2,730,338	731,921	33,349,259		Total—Vote 90	31,962,738	1,386,521	...	31,888,114
...	674,840,000	...	...	674,840,000	95	Grants				
...	...	46,200,000	...	46,200,000	95a	Grants				
...	...	1,050,000	...	1,050,000	95b	Grants				
...	674,840,000	47,250,000	...	722,090,000		Total—Vote 95	697,423,757	24,666,243	...	616,025,999
...	3,415,000	...	(222,030)	3,192,970	(S)	Contributions to employee benefit plans	3,192,970	...	...	3,372,541
431	...	...	141	572	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	431	141	5,659
...	...	...	...	...		Appropriations not required for the current year	...	...	...	908
431	**708,142,000**	**49,980,338**	**510,032**	**758,632,801**		**Total Program—Budgetary**	**732,579,465**	**26,053,195**	**141**	**651,293,221**
						Office of Infrastructure of Canada (1)				
...	17,468,000	...	(17,468,000)	...	100	Operating expenditures				
...	...	1	(1)	...	100b	Transfer of $1,114,999 from Industry Vote 105				
	17,468,000	1	(17,468,001)	...		Total—Vote 100	...	...	...	...
...	5,191,000	...	(5,191,000)	...	105	Contributions				
...	...	121,285,000	(121,285,000)	...	105a	Contributions				
	5,191,000	121,285,000	(126,476,000)	...		Total—Vote 105	...	...	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	1,237,000	...	(1,237,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**23,896,000**	**121,285,001**	**(145,181,001)**	...		**Total Program—Budgetary**	...	...	...	...
						Social Sciences and Humanities Research Council				
...	15,455,000	...	...	15,455,000	110	Operating expenditures				
...	...	2,362,000	...	2,362,000	110a	Operating expenditures				
...	...	1	...	1	110b	Transfer of $1,257,464 from Industry Vote 115				
...	...	...	1,257,464	1,257,464		Transfer from: Vote 115				
...	...	...	333,783	333,783		TB Vote 10 (1)				
...	...	...	431,000	431,000		TB Vote 15 (1)				
...	15,455,000	2,362,001	2,022,247	19,839,248		Total—Vote 110	18,818,904	1,020,344	...	16,715,386
...	209,947,000	...	...	209,947,000	115	Grants				
...	...	246,139,000	...	246,139,000	115a	Grants				
...	...	...	(1,257,464)	(1,257,464)		Transfer to Vote 110				
...	209,947,000	246,139,000	(1,257,464)	454,828,536		Total—Vote 115	436,376,934	18,451,602	...	167,491,666
...	1,703,000	...	206,361	1,909,361	(S)	Contributions to employee benefit plans	1,909,361	...	...	2,003,620
...	...	...	6,894	6,894	(S)	Collection agency fees	6,894	...	...	1,933
...	...	...	1,827	1,827	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	1,827	...
...	**227,105,000**	**248,501,001**	**979,865**	**476,585,866**		**Total Program—Budgetary**	**457,112,093**	**19,471,946**	**1,827**	**186,212,605**
						Standards Council of Canada				
...	7,504,000	...	...	7,504,000	120	Payments to the Standards Council of Canada				
...	...	...	20,000	20,000		Transfer from TB Vote 15 (1)				
...	7,504,000	...	20,000	7,524,000		Total—Vote 120	7,041,200	482,800	...	6,579,600
...	**7,504,000**	...	**20,000**	**7,524,000**		**Total Program—Budgetary**	**7,041,200**	**482,800**	...	**6,579,600**
						Statistics Canada				
...	322,274,000	...	...	322,274,000	125	Program expenditures				
...	...	22,552,700	...	22,552,700	125a	Program expenditures				
...	...	15,345,899	...	15,345,899	125b	Program expenditures				
...	...	...	169,000	169,000		Transfer from: TB Vote 10 (1)				
...	...	...	8,799,000	8,799,000		TB Vote 15 (1)				
...	322,274,000	37,898,599	8,968,000	369,140,599		Total—Vote 125	359,406,412	9,734,187	...	346,849,130

...	60,691,000	...	7,961,242	68,652,242	(S)	Contributions to employee benefit plans	68,652,242	...	...	75,874,066
...	...	...	7,842	7,842	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,842	...	...	13,224
...	**382,965,000**	**37,898,599**	**16,937,084**	**437,800,683**		**Total Program—Budgetary**	**428,066,496**	**9,734,187**	**...**	**422,736,420**
						Western Economic Diversification [4]				
...	38,795,000	...	(38,795,000)	...	130	Operating expenditures				
...	...	3,901,350	(3,901,350)	...	130b	Operating expenditures				
...	38,795,000	3,901,350	(42,696,350)	...		Total—Vote 130	...	...	...	...
...	258,933,000	...	(258,933,000)	...	135	Grants and contributions				
...	...	46,700,000	(46,700,000)	...	135a	Contributions				
...	...	31,001,445	(31,001,445)	...	135b	Grants and contributions				
...	258,933,000	77,701,445	(336,634,445)	...		Total—Vote 135	...	...	...	...
...	7,900,000	60,000	(7,960,000)	...	(S)	Liabilities under the *Small Business Loans Act*	...	...	...	...
...	9,900,000	2,400,000	(12,300,000)	...	(S)	Liabilities under the *Canada Small Business Financing Act*	...	...	...	...
...	4,915,000	...	(4,915,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**320,443,000**	**84,062,795**	**(404,505,795)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Total Ministry—				
71,295,256	**5,044,532,946**	**946,062,199**	**(371,504,944)**	**5,690,385,457**		**Budgetary**	**5,022,333,595**	**551,743,956**	**116,307,906**	**4,070,875,122** [2][3][4]
1,950,000	**800,000**	**...**	**...**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, the Ministry of Atlantic Canada Opportunities Agency was created and Enterprise Cape Breton Corporation was transferred to that Ministry. Therefore, the previous year's amounts have been restated by $360,210,752 and $35,017,000, respectively.

[3] During the year, Office of Infrastructure of Canada was transferred to Environment. Therefore, the previous year's amounts have been restated by $12,117,989.

[4] During the year, the Ministry of Western Economic Diversification was created. Therefore, the previous year's amounts have been restated by $246,827,934.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Micro-economic policy	37,901,040	38,718,193	...	...	518,458,000	517,999,037	...	...	...	...	556,359,040	556,717,230
Marketplace rules and services	350,634,042	266,466,803	...	...	1,935,000	1,876,891	148,050,000	158,826,358	...	...	204,519,042	109,517,336
Industry sector development—												
Budgetary	270,135,035	247,217,702	...	...	1,170,301,881	895,711,470	9,669,000	7,604,514	...	...	1,430,767,916	1,135,324,658
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Corporate and management services	124,715,499	119,892,525	...	...	...	...	...	...	...	...	124,715,499	119,892,525
Sub-total—												
Budgetary	783,385,616	672,295,223	...	...	1,690,694,881	1,415,587,398	157,719,000	166,430,872	...	...	2,316,361,497	1,921,451,749
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(157,719,000)	(166,430,872)	...	...	...	...	(157,719,000)	(166,430,872)	...	...	...	...
Total Department—												
Budgetary	**625,666,616**	**505,864,351**	**...**	**...**	**1,690,694,881**	**1,415,587,398**	**...**	**...**	**...**	**...**	**2,316,361,497**	**1,921,451,749**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,750,000**	**...**	**2,750,000**	**...**
Canadian Space Agency												
Space knowledge, applications and industry development	132,671,262	122,615,089	130,098,883	100,890,174	57,348,000	57,147,401	...	...	...	...	320,118,145	280,652,664
Total Program—Budgetary	**132,671,262**	**122,615,089**	**130,098,883**	**100,890,174**	**57,348,000**	**57,147,401**	**...**	**...**	**...**	**...**	**320,118,145**	**280,652,664**
Canadian Tourism Commission—Budgetary	**100,322,000**	**100,300,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**100,322,000**	**100,300,000**
Competition Tribunal—Budgetary	**1,966,729**	**1,882,010**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,966,729**	**1,882,010**
Copyright Board—Budgetary	**2,602,027**	**2,439,947**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,602,027**	**2,439,947**
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	48,510,839	46,537,058	...	...	474,090,104	338,785,782	...	...	...	...	522,600,943	385,322,840
Total Program—Budgetary	**48,510,839**	**46,537,058**	**...**	**...**	**474,090,104**	**338,785,782**	**...**	**...**	**...**	**...**	**522,600,943**	**385,322,840**

National Research Council of Canada												
Research and technology innovation	342,862,116	300,071,585	70,335,009	75,692,353	50,286,000	50,121,457	...	...	...	...	463,483,125	425,885,395
Support for innovation and the national science and technology infrastructure	117,617,248	101,628,732	339,000	343,488	83,797,692	82,038,675	...	...	...	...	201,753,940	184,010,895
Program management	71,743,138	92,400,461	7,594,563	1,892,866	1,296,000	1,295,514	...	...	...	...	80,633,701	95,588,841
Total Program—Budgetary	**532,222,502**	**494,100,778**	**78,268,572**	**77,928,707**	**135,379,692**	**133,455,646**	...	...	...	...	**745,870,766**	**705,485,131**
Natural Sciences and Engineering Research Council												
Support of research and scholarship	36,542,801	35,155,708	...	...	722,090,000	697,423,757	...	...	...	...	758,632,801	732,579,465
Total Program—Budgetary	**36,542,801**	**35,155,708**	...	...	**722,090,000**	**697,423,757**	...	...	...	...	**758,632,801**	**732,579,465**
Social Sciences and Humanities Research Council												
Support of research and scholarship	21,757,330	20,735,159	...	...	454,828,536	436,376,934	...	...	...	...	476,585,866	457,112,093
Total Program—Budgetary	**21,757,330**	**20,735,159**	...	...	**454,828,536**	**436,376,934**	...	...	...	...	**476,585,866**	**457,112,093**
Standards Council of Canada—Budgetary	**7,524,000**	**7,041,200**	...	...	...	...	...	...	...	...	**7,524,000**	**7,041,200**
Statistics Canada												
Economic and social statistics	485,434,145	448,329,076	...	...	561,000	560,800	117,410,000	87,330,747	...	...	368,585,145	361,559,129
Census of population statistics	81,805,538	82,841,505	...	...	...	...	12,590,000	16,334,138	...	...	69,215,538	66,507,367
Sub-total	567,239,683	531,170,581	...	...	561,000	560,800	130,000,000	103,664,885	...	...	437,800,683	428,066,496
Revenues netted against expenditures	(130,000,000)	(103,664,885)	...	...	...	...	(130,000,000)	(103,664,885)	...	...	...	...
Total Program—Budgetary	**437,239,683**	**427,505,696**	...	...	**561,000**	**560,800**	...	...	...	...	**437,800,683**	**428,066,496**
Total Ministry—												
Budgetary	**1,947,025,789**	**1,764,176,996**	**208,367,455**	**178,818,881**	**3,534,992,213**	**3,079,337,718**	...	...	...	...	**5,690,385,457**	**5,022,333,595**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...

Transfer Payments

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Micro-economic policy				
...	1,000,000	...	...	1,000,000	Grant to the Canada-Israel Industrial Research and Development Foundation	1,000,000	...	...	1,000,000
...	6,808,000	1	99,999	6,908,000	Grant to the International Telecommunications Union (ITU), Geneva, Switzerland	6,757,017	150,983	...	1,285,643
...	...	10,000,000	...	10,000,000	Grant to the Medical and Related Sciences Discovery District	10,000,000	...	...	...
...	...	...	500,000,000	500,000,000	(S) Grant to the Canadian Foundation for Innovation	500,000,000	...	...	...
...	7,808,000	10,000,001	500,099,999	517,908,000		517,757,017	150,983	...	2,285,643
					Marketplace rules and services				
...	60,000	...	...	60,000	Grant to the Radio Advisory Board of Canada	60,000	...	...	60,000
					Industry sector development				
...	...	10,000,000	...	10,000,000	Grant to Toront03 Tourism Recovery Alliance	10,000,000	...	...	...
...	...	3,500,000	...	3,500,000	Grant to the Toronto Waterfront Revitalization Corporation	3,500,000	...	...	...
...	...	...	75,000,000	75,000,000	(S) Grant to Genome Canada	75,000,000	...	...	...
...	...	13,500,000	75,000,000	88,500,000		88,500,000	...	...	...
...	**7,868,000**	**23,500,001**	**575,099,999**	**606,468,000**	**Total—Grants**	**606,317,017**	**150,983**	**...**	**2,345,643**
					Contributions				
					Micro-economic policy				
...	550,000	...	...	550,000	Contribution to the Internal Trade Secretariat	242,020	307,980	...	376,934
...	...	...	...	...	Items not required for the current year	...	...	...	6,390,152
...	550,000	...	...	550,000		242,020	307,980	...	6,767,086
					Marketplace rules and services				
...	1,875,000	...	...	1,875,000	Contributions to various organizations working in the consumer interest	1,816,891	58,109	...	2,092,304
					Industry sector development				
...	36,497,000	...	(1,000,000)	35,497,000	Contribution to the Canadian Network for the advancement of research, industry and education	33,716,851	1,780,149	...	22,620,515
...	20,160,000	...	4,962,655	25,122,655	Contributions under the Community futures program	25,122,655	...	...	20,490,720

...	150,000	...	...	150,000	Contributions under the Supply chain management pilot project	34,327	115,673	...	71,440
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
...	30,200,000	7,050,000	2,600,000	39,850,000	Contributions under the Aboriginal business Canada program	39,480,950	369,050	...	34,525,593
...	27,900,000	8,802,617	4,624,715	41,327,332	Contributions under the Northern Ontario Development Fund	41,327,332	...	...	47,319,267
...	25,800,000	(12,800,000)	(2,686,784)	10,313,216	(S) Liabilities under the *Small Business Loans Act*	10,313,216	...	...	28,919,741
...	36,800,000	(1,750,000)	(831,880)	34,218,120	(S) Liabilities under the *Canada Small Business Financing Act*	34,218,120	...	...	34,910,205
...	339,592,000	...	(16,601,983)	322,990,017	Contributions under the Technology partnerships Canada program	311,817,866	11,172,151	...	327,770,211
...	3,900,000	49,990,000	(39,042,840)	14,847,160	Contributions under the Broadband for rural and northern development pilot program (BRAND)	5,009,740	9,837,420	...	1,041,151
...	26,588,000	12,525,000	4,095,209	43,208,209	Contributions under the SchoolNet program	42,776,337	431,872	...	42,216,044
...	30,473,000	15,000,000	(4,822,849)	40,650,151	Contributions under the Community access program	39,169,102	1,481,049	...	18,370,036
...	16,800,000	...	(200,000)	16,600,000	Contributions under the Smart communities program	13,656,307	2,943,693	...	18,120,000
...	478,000	...	(33,400)	444,600	Contribution to the Industrial Research and Development Institute	374,441	70,159	...	474,024
...	255,172,000	...	(90,000)	255,082,000	Contributions under the Infrastructure Canada program	134,547,829	120,534,171	...	127,513,888
...	49,000,000	...	(20,400,000)	28,600,000	Contributions under the Structured Financing Facilities	3,270,451	25,329,549	...	1,033,950
...	...	100,087,000	...	100,087,000	Contributions under the Softwood Industry and Community Economic Adjustment Initiative	24,415,385	75,671,615	...	100,000
...	...	42,655,781	...	42,655,781	(S) Liabilities for statutory loan guarantee payments under the *Department of Industry Act*	42,655,781	...	...	...
...	...	...	333,640	333,640	Contributions under the Information highway, science and entrepreneurship camps program	317,648	15,992	...	322,840
...	...	...	4,725,000	4,725,000	Contributions under the Canadian apparel and textiles program	4,633,736	91,264	...	...
...	...	...	400,000	400,000	Contributions under the Language Industries Initiative	353,396	46,604	...	...
...	...	...	24,700,000	24,700,000	Contributions under the Early adopters program	...	24,700,000	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	663,520
...	909,510,000	221,560,398	(49,268,517)	1,081,801,881		807,211,470	274,590,411	...	726,483,145
...	**911,935,000**	**221,560,398**	**(49,268,517)**	**1,084,226,881**	**Total—Contributions**	**809,270,381**	**274,956,500**	**...**	**735,342,535**
					Departmental Summary by Business Line				
...	8,358,000	10,000,001	500,099,999	518,458,000	Micro-economic policy	517,999,037	458,963	...	9,052,729
...	1,935,000	...	...	1,935,000	Marketplace rules and services	1,876,891	58,109	...	2,152,304
...	909,510,000	235,060,398	25,731,483	1,170,301,881	Industry sector development	895,711,470	274,590,411	...	726,483,145
...	**919,803,000**	**245,060,399**	**525,831,482**	**1,690,694,881**	**Total Department**	**1,415,587,398**	**275,107,483**	**...**	**737,688,178**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Atlantic Canada Opportunities Agency (1)				
					Grants				
					Development				
...	**2,000,000**	...	**(2,000,000)**	...	Grants to non-profit organizations to promote economic cooperation and development	...	...	...	...
					Contributions				
					Development				
...	125,888,000	...	(125,888,000)	...	Contributions under the Business development program	...	...	...	...
...	24,747,000	...	(24,747,000)	...	Contributions under the Federal provincial cooperation program	...	...	...	...
...	600,000	...	(600,000)	...	Contributions under the Atlantic Policy Research Initiative	...	...	...	...
...	10,800,000	...	(10,800,000)	...	Contributions under Community futures program	...	...	...	...
...	86,000,000	...	(86,000,000)	...	Contribution for the Atlantic Innovation Fund	...	...	...	...
...	35,000,000	...	(35,000,000)	...	Contribution for the Strategic Community Investment Fund	...	...	...	...
...	24,000,000	...	(24,000,000)	...	Contribution for trade, investment, entrepreneurship and business skills development	...	...	...	...
...	3,709,000	...	(3,709,000)	...	Contributions under the Canadian Fisheries Adjustment and Restructuring Initiative	...	...	...	...
...	42,119,000	...	(42,119,000)	...	Contributions to the Atlantic provinces under the Infrastructure Canada program	...	...	...	...
...	2,500,000	200,000	(2,700,000)	...	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	...	...	...	...
...	2,100,000	1,000,000	(3,100,000)	...	(S) Liabilities under the *Canada Small Business Financing Act*	...	...	...	...
...	400,000	(375,060)	(24,940)	...	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	...
...	**357,863,000**	**824,940**	**(358,687,940)**	...	**Total—Contributions**	...	...	...	...
...	**359,863,000**	**824,940**	**(360,687,940)**	...	**Total Program**	...	...	...	...

					Canadian Space Agency				
					Grants				
					Space knowledge, applications and industry development				
...	**1,985,000**	...	**(728,000)**	**1,257,000**	Class grant program to support awareness, research and training in space science and technology	**1,212,982**	**44,018**	...	**365,000**
					Contributions				
					Space knowledge, applications and industry development				
...	22,275,000	1	7,227,999	29,503,000	Contributions to the Canada/European Space Agency (ESA) Cooperation Agreement	29,346,419	156,581	...	29,587,139
...	696,000	...	(500,000)	196,000	Class contribution program to support awareness, research and training in space science and technology	196,000	...	...	...
...	20,482,000	...	(150,000)	20,332,000	Contributions to Payload flight demonstration program	20,332,000	...	...	21,668,000
...	...	...	6,060,000	6,060,000	Contributions to the Cascade Technology Demonstration/ Enhanced-Polar Outflow Probe Small Satellite (CASSIOPE Mission)	6,060,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	391,083
...	**43,453,000**	**1**	**12,637,999**	**56,091,000**	**Total—Contributions**	**55,934,419**	**156,581**	...	**51,646,222**
...	**45,438,000**	**1**	**11,909,999**	**57,348,000**	**Total Program**	**57,147,401**	**200,599**	...	**52,011,222**
					Economic Development Agency of Canada for the Regions of Quebec				
					Grants				
					Promotion of the economic development of the regions of Quebec				
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	59,000	241,000	...	55,000
...	...	1	5,999,999	6,000,000	Grant to Grand Prix F1 of Canada Inc. to ensure the continuation of the Canadian Grand Prix in Montreal in 2004, 2005 and 2006	6,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	3,280,000
...	**300,000**	**1**	**5,999,999**	**6,300,000**	**Total—Grants**	**6,059,000**	**241,000**	...	**3,335,000**
					Contributions				
					Promotion of the economic development of the regions of Quebec				
...	12,056,000	...	(10,000,000)	2,056,000	Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement	63,000	1,993,000	...	228,105
...	13,400,000	(2,100,000)	(3,541,253)	7,758,747	(S) Liabilities under the *Small Business Loans Act*	7,758,747	...	...	19,948,343
...	46,150,000	39,000,000	(9,867,777)	75,282,223	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	72,195,221	3,087,002	...	59,088,227
...	24,000,000	...	2,634,334	26,634,334	Contributions under the Community futures program	26,634,334	...	...	25,682,782
...	75,000,000	37,500,000	7,545,213	120,045,213	Contributions under the Regional strategic initiative program	98,545,213	21,500,000	...	122,465,776

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
	21,900,000	2,700,000	886,105	25,486,105	(S) Liabilities under the *Canada Small Business Financing Act*	25,486,105	—		21,805,392
	57,000,000		(4,867,637)	52,132,363	Contributions under the Canadian support program for the economy of Gaspé and Iles-de-la-Madeleine	30,888,902	21,243,461		26,979,101
	151,055,000		6,907,000	157,962,000	Contributions to the Province of Quebec under the Infrastructure Canada program	70,722,141	87,239,859		37,930,830
			433,119	433,119	Special fund for the economic development and adjustment of Quebec fishing communities	433,119			2,059,881
...	**400,561,000**	**77,100,000**	**(9,870,896)**	**467,790,104**	**Total—Contributions**	**332,726,782**	**135,063,322**	...	**316,188,437**
...	**400,861,000**	**77,100,001**	**(3,870,897)**	**474,090,104**	**Total Program**	**338,785,782**	**135,304,322**	...	**319,523,437**
					National Research Council of Canada				
					Grants				
					Research and technology innovation				
	340,000		(340,000)		Program to increase Canadian science and technology capacity				142,250
					Items not required for the current year				550,871
	340,000		(340,000)						693,121
					Program management				
			340,000	340,000	Program to increase Canadian science and technology capacity	339,783	217		
	956,000			956,000	International affiliations	955,731	269		403,811
	956,000		340,000	1,296,000		1,295,514	486		403,811
...	**1,296,000**	...	...	**1,296,000**	**Total—Grants**	**1,295,514**	**486**	...	**1,096,932**
					Contributions				
					Research and technology innovation				
	3,268,000		457,578	3,725,578	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	3,716,503	9,075		4,771,501
	40,000,000			40,000,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	40,000,000			29,000,000
	1,243,000		(7,578)	1,235,422	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,088,772	146,650		1,187,329
	1,200,000		4,125,000	5,325,000	National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes	5,316,182	8,818		4,487,793
	45,711,000		4,575,000	50,286,000		50,121,457	164,543		39,446,623

					Support for innovation and the national science and technology infrastructure				
...	68,998,000	10,403,692	(11,263,821)	68,137,871	Contributions to Canadian firms to develop, adapt and exploit technology	67,215,716	922,155	...	66,922,115
...	16,000,000		(340,179)	15,659,821	Contributions to organizations to provide technological and research assistance to Canadian industry	14,822,959	836,862	...	27,722,744
...	84,998,000	10,403,692	(11,604,000)	83,797,692		82,038,675	1,759,017	...	94,644,859
					Program management				
					Items not required for the current year				12,000,000
...	**130,709,000**	**10,403,692**	**(7,029,000)**	**134,083,692**	**Total—Contributions**	**132,160,132**	**1,923,560**	...	**146,091,482**
					Program Summary by Business Line				
...	46,051,000		4,235,000	50,286,000	Research and technology innovation	50,121,457	164,543	...	40,139,744
...	84,998,000	10,403,692	(11,604,000)	83,797,692	Support for innovation and the national science and technology infrastructure	82,038,675	1,759,017	...	94,644,859
...	956,000		340,000	1,296,000	Program management	1,295,514	486	...	12,403,811
...	**132,005,000**	**10,403,692**	**(7,029,000)**	**135,379,692**	**Total Program**	**133,455,646**	**1,924,046**	...	**147,188,414**
					Natural Sciences and Engineering Research Council				
					Grants				
					Support of research and scholarship				
...	674,840,000	40,050,000	(5,000,000)	709,890,000	Grants and scholarships	685,232,091	24,657,909	...	611,025,999
...	...	7,200,000		7,200,000	Canada graduate scholarships	7,191,666	8,334	...	...
...	...	...	5,000,000	5,000,000	Grant to Perimeter Institute for Theoretical Physics	5,000,000	...	...	5,000,000
...	**674,840,000**	**47,250,000**	...	**722,090,000**	**Total Program**	**697,423,757**	**24,666,243**	...	**616,025,999**
					Office of Infrastructure of Canada [1]				
					Contributions				
					Infrastructure investments and information				
...	5,191,000		(5,191,000)		Federation of Canadian Municipalities to develop the National Guide to Sustainable Municipal Infrastructure				
...	...	106,285,000	(106,285,000)		Contributions under the Canada Strategic Infrastructure Fund				...
		15,000,000	(15,000,000)		Contributions under the Border Infrastructure Fund				...
...	**5,191,000**	**121,285,000**	**(126,476,000)**	...	**Total Program**	...	...	...	...
					Social Sciences and Humanities Research Council				
					Grants				
					Support of research and scholarship				
...	209,947,000	7,500,000	(1,257,464)	216,189,536	Grants and scholarships	197,984,083	18,205,453	...	167,491,666
...	...	224,411,000		224,411,000	Indirect costs of research	224,182,351	228,649	...	...
		14,228,000		14,228,000	Canada graduate scholarships	14,210,500	17,500	...	...
...	**209,947,000**	**246,139,000**	**(1,257,464)**	**454,828,536**	**Total Program**	**436,376,934**	**18,451,602**	...	**167,491,666**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Statistics Canada				
					Contributions				
					Economic and social statistics				
	561,000			561,000	Contribution under the Health information program	560,800	200		560,800
...	**561,000**	...	...	**561,000**	**Total Program**	**560,800**	**200**	...	**560,800**
					Western Economic Diversification (1)				
					Grants				
	5,000,000		(5,000,000)		Grants for the Western diversification program				
	...	27,000,000	(27,000,000)		Grant to the Friends of the Canadian Museum for Human Rights				
...	**5,000,000**	**27,000,060**	**(32,000,000)**	...	**Total—Grants**	...	...	...	...
					Contributions				
	71,896,240	50,701,445	(122,597,685)		Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada				
	10,774,760		(10,774,760)		Contributions under the Innovation and community investment program will be made towards activities that support innovation or assist communities to participate in the new knowledge-based economy				
...	3,800,000		(3,800,000)		Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan investment funds, on commercial terms, in cooperation with private and public sector providers of debt equity capital				
...	167,462,000		(167,462,000)		Contributions to the western provinces under the Infrastructure Canada program				

...	7,900,000	60,000	(7,960,000)	...	(S) Liabilities under the *Small Business Loans Act*	...	...	...	...
...	9,900,000	2,400,000	(12,300,000)	...	(S) Liabilities under the *Canada Small Business Financing Act*	...	...	...	...
...	**271,733,000**	**53,161,445**	**(324,894,445)**	...	**Total—Contributions**	...	...	...	...
...	**276,733,000**	**80,161,445**	**(356,894,445)**	...	**Total Program**	...	...	...	...
...	**3,025,242,000**	**828,224,478**	**(318,474,265)**	**3,534,992,213**	**Total Ministry**	**3,079,337,718**	**455,654,495**	...	**2,040,489,716**[(1)(2)(3)]

(S) Statutory transfer payment.

(1) During the year, the Ministry of Atlantic Canada Opportunities Agency was created. Therefore, the previous year's amounts have been restated by $273,686,335.

(2) During the year, Office of Infrastructure of Canada was transferred to Environment. Therefore, the previous year's amounts have been restated by $2,759,720.

(3) During the year, the Ministry of Western Economic Diversification was created. Therefore, the previous year's amounts have been restated by $198,508,616.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketplace rules and services—			
Marketplace rules and services	47,150,000	46,004,558	40,242,065
Canadian Intellectual Property Office Revolving Fund	100,900,000	112,821,800	91,179,562
	148,050,000	158,826,358	131,421,627
Industry sector development	9,669,000	7,604,514	7,191,809
Total Department—Budgetary	**157,719,000**	**166,430,872**	**138,613,436**
Statistics Canada			
Budgetary (respendable revenues)			
Economic and social statistics	117,410,000	87,330,747	98,239,554
Census of population statistics	12,590,000	16,334,138	12,039,147
Total Program—Budgetary	**130,000,000**	**103,664,885**	**110,278,701**
Total Ministry—Budgetary	**287,719,000**	**270,095,757**	**248,892,137**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments— (1)		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	11,787,796	17,509,664
Atlantic Development Board carry-over projects	20,308	22,744
Atlantic Provinces Power Development Act	1,803,945	2,586,769
Other accounts—		
Other dividends	...	3,833
	13,612,049	20,123,010
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,210,462	966,779
Repayable contributions	1,370,478	959,141
Sundries	1,994,002	12,808
Adjustments to prior year's payables	2,627,102	10,805,626
	7,202,044	12,744,354
Sales of goods and services—		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	95,747,716	...
Royalties	1,146,827	1,330,895
Penalties	...	4,372
Licence fees	24,587,556	344,290,370
	121,482,099	*345,625,637*
Services of a regulatory nature—		
Inspection fees	1,764,699	2,299,654
Other services	42,724,277	38,361,713
	44,488,976	*40,661,367*
Services of a non-regulatory nature	*10,310,716*	*9,637,631*
Sales of goods and information products—		
Sales of information products	345,245	237,760
Sales of other goods	2,037	16,128
	347,282	*253,888*
Other fees and charges—		
Fees from *Small Business Loans Act*	2,022,856	11,082,187
Fees from *Canada Small Business Financing Act*	16,531,985	18,437,750

Revenues—*Continued*

	Current year	Previous year
	$	$
Fees from capital leasing pilot project	211,870	85,736
User charges	2,840,636	4,492,921
Deferred revenues	89,608,585	(23,576,152)
Sundries	2,061,092	2,177,577
	113,277,024	*12,700,019*
	289,906,097	408,878,542
Proceeds from the disposal of surplus Crown assets	264,453	565,234
Miscellaneous revenues—		
Fines—*Competition Act* and consumer products (various acts)	11,103,410	4,098,538
Loans	24,811,815	18,488,842
Contingently recoverable payments	56,844,964	71,194,357
Interest on overdue accounts receivables	1,536,690	1,331,780
Deferred revenues	(5,977)	24,990
Sundries	6,129,249	5,014,843
	100,420,151	100,153,350
Total Department	**411,404,794**	**542,464,490**
Canadian Space Agency		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	192,501	152,902
Adjustments to prior year's payables	56,816	2,809,204
	249,317	2,962,106
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	3,307,100	2,644,463
Services of a non-regulatory nature	676,912	866,429
	3,984,012	3,510,892
Proceeds from the disposal of surplus Crown assets	18,158	20,507
Miscellaneous revenues	26,053	184,900
Total Program	**4,277,540**	**6,678,405**

	Current year	Previous year
	$	$
Competition Tribunal		
Other revenues—		
Proceeds from the disposal of surplus Crown assets	2,456	...
Total Program	**2,456**	**...**
Copyright Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	230
Adjustments to prior year's payables	4,210	...
	4,210	230
Total Program	**4,210**	**230**
Economic Development Agency of Canada for the Regions of Quebec		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	51,582	16,539
Adjustments to prior year's payables	1,908,286	1,574,985
	1,959,868	1,591,524
Sales of goods and services—		
Other fees and charges—		
Loans guarantee	19,480,529	20,577,489
Proceeds from the disposal of surplus Crown assets	10,627	3,878
Miscellaneous revenues—		
Refunds of previous years' expenditures	2,786,504	1,737,532
Repayment of recoverable contributions	28,277,073	26,425,086
Other refunds	235,021	209,660
	31,298,598	28,372,278
Total Program	**52,749,622**	**50,545,169**

Revenues—*Concluded*

	Current year	Previous year
	$	$
National Research Council of Canada		
Other revenues—		
Refunds of previous years' expenditures		
Repayment for goods and services not provided and other miscellaneous refunds	792,100	97,974
Adjustments to prior year's payables	1,319,710	1,474,771
	2,111,810	1,572,745
Sales of goods and services		
Rights and privileges		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*5,327,315*	*7,852,970*
Lease and use of public property		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*2,529,325*	*2,089,812*
Services of a non-regulatory nature		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*6,574,143*	*5,493,835*
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*9,771,745*	*10,836,413*
Other fees and charges		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	55,295,727	51,554,359
Sundries	9,992,161	12,330,748
	65,287,888	*63,885,107*
	89,490,416	90,158,137
Proceeds from the disposal of surplus Crown assets	159,570	734,360
Miscellaneous revenues	1,400,000	
Total Program	**93,161,796**	**92,465,242**
Natural Sciences and Engineering Research Council		
Other revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	1,484	
Repayment of grants and scholarships	576,812	782,732
Adjustments to prior year's payables	445,765	249,291
	1,024,061	1,032,023
Sales of goods and services—		
Other fees and charges	130	90
Proceeds from the disposal of surplus Crown assets	141	431
Miscellaneous revenues	2,430	1,560
Total Program	**1,026,762**	**1,034,104**
Social Sciences and Humanities Research Council		
Other revenues—		
Refunds of previous years' expenditures		
Refunds—Transfer payments	574,742	430,004
Adjustments to prior year's payables	135,627	157,613
	710,369	587,617
Sales of goods and services		
Other fees and charges	150	135
Proceeds from the disposal of surplus Crown assets	1,827	...
Miscellaneous revenues	2,948	3,240
Total Program	**715,294**	**590,992**
Statistics Canada		
Other revenues—		
Refunds of previous years' expenditures	29,035	76,416
Sales of goods and services—		
Sales of goods and information products	103,664,885	867,150
Proceeds from the disposal of surplus Crown assets	7,842	13,224
Miscellaneous revenues	902,393	167,257
Total Program	**104,604,155**	**1,124,047**
Ministry Summary		
Other revenues		
Return on investments	13,612,049	20,123,010
Refunds of previous years' expenditures	13,290,714	20,567,015
Sales of goods and services	506,526,219	523,992,435
Proceeds from the disposal of surplus Crown assets	465,074	1,337,634
Miscellaneous revenues	134,052,573	128,882,585
Total Ministry	**667,946,629**	**694,902,679**(2)

(1) Interest unless otherwise indicated.

(2) During the year, the Ministry of Atlantic Canada Opportunities Agency and the Ministry of Western Economic Diversification were created, and Office of Infrastructure of Canada was transferred to Environment. Therefore, the previous year's amounts have been restated by $64,631,867, $36,968,137 and $4,315, respectively.

SECTION 16

2003-2004

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Courts Administration Service

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

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Department

Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Descriptions

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Descriptions

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Descriptions

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Descriptions

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- Canadian Judicial Council—This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.
- Payments pursuant to the Judges Act—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Courts Administration Service

Objectives

The public has effective, timely and fair access, in either official language and in compliance with the relevant legislation, to the litigation processes of the Federal Court Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

Business Line Descriptions

Courts administration

This business line provides Canadians with the services needed to ensure accountability for the use of public money in support of the administration of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada while at the same time ensuring that the public's access to those courts is consistent with the Courts Administration Service's strategic outcome and safeguarding the principle of judicial independence. These services can be divided into three service lines, Registry Operations, Corporate Management and Judicial Support. The three service lines will produce three outputs, improved access to the courts, promotion of judicial independence and improved service delivery. These outputs will in turn enable the Courts Administration business line to realize its strategic outcome.

Law Commission of Canada

Objectives

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Descriptions

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada Program

Objectives

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act;* to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt within the access law requiring reform; and to ensure that internal overhead functions are in place to support access to information program management decisions and accountability.

Business Line Descriptions

Access to government information

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada Program

Objectives

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.

Business Line Descriptions

Protection of personal information (federal public sector)

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

Protection of personal information (private sector)

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Supreme Court of Canada

Objectives

To provide a general Court of Appeal for Canada.

Business Line Descriptions

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	433,972,000	...	...	433,972,000	1	Operating expenditures				
...	...	11,188,302	...	11,188,302	1a	Operating expenditures – Transfer of $1,500,000 from Justice Vote 5				
...	...	169,724,864		169,724,864	1b	Operating expenditures				
...	...	...	1,500,000	1,500,000		Transfer from: Vote 5				
...	...		437,172	437,172		TB Vote 10 (1)				
...	...		2,965,000	2,965,000		TB Vote 15 (1)				
...	...	...	(200,000)	(200,000)		Transfer to: Solicitor General Vote 1				
...	...	...	(84,840,694)	(84,840,694)		Solicitor General Vote 7a				
...	...	...	(3,821,365)	(3,821,365)		Solicitor General Vote 35a				
...	433,972,000	180,913,166	(83,959,887)	530,925,279		Total – Vote 1	510,623,362	20,301,917	...	444,812,484
...	399,602,000	...	...	399,602,000	5	Grants and contributions				
...	...	43,592,378		43,592,378	5a	Grants and contributions				
...		4,334,136		4,334,136	5b	Grants and contributions				
...	...	...	(1,500,000)	(1,500,000)		Transfer to: Vote 1				
...			(16,500,000)	(16,500,000)		Solicitor General Vote 8a				
...	399,602,000	47,926,514	(18,000,000)	429,528,514		Total – Vote 5	418,915,694	10,612,820	...	407,105,125
...	66,946		1,984	68,930	(S)	Minister of Justice – Salary and motor car allowance	68,930	...	...	66,870
...	51,440,000		12,370,561	63,810,561	(S)	Contributions to employee benefit plans	63,810,561			71,823,668
...	...		50	50	(S)	Refunds of amounts credited to revenues in previous years	50	...	...	797,899
1,402	...		20,679	22,081	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,401	1	20,679	19,053
1,402	**885,080,946**	**228,839,680**	**(89,566,613)**	**1,024,355,415**		**Total Department – Budgetary**	**993,419,998**	**30,914,738**	**20,679**	**924,625,099**(2)
						Canadian Human Rights Commission				
...	20,192,000	...	...	20,192,000	10	Program expenditures				
	...	272,250	...	272,250	10b	Program expenditures				
...	...		194,909	194,909		Transfer from: TB Vote 10 (1)				
			144,000	144,000		TB Vote 15 (1)				
...	20,192,000	272,250	338,909	20,803,159		Total – Vote 10	19,546,174	1,256,985	...	20,747,627
	2,394,000		276,475	2,670,475	(S)	Contributions to employee benefit plans	2,670,475	...	...	2,892,491
8,279	...		38	8,317	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,279		38	...
8,279	**22,586,000**	**272,250**	**615,422**	**23,481,951**		**Total Program – Budgetary**	**22,224,928**	**1,256,985**	**38**	**23,640,118**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Human Rights Tribunal				
	3,875,000			3,875,000	15	Program expenditures				
		902,863		902,863	15b	Program expenditures				
			30,000	30,000		Transfer from: TB Vote 10 (1)				
			39,000	39,000		TB Vote 15 (1)				
	3,875,000	902,863	69,000	4,846,863		Total—Vote 15	3,984,683	862,180	...	3,442,164
	327,000		1,725	328,725	(S)	Contributions to employee benefit plans	328,725	...	...	335,573
			151	151	(S)	Spending of proceeds from the disposal of surplus Crown assets	151	...	...	145
...	**4,202,000**	**902,863**	**70,876**	**5,175,739**		**Total Program—Budgetary**	**4,313,559**	**862,180**	...	**3,777,882**
						Commissioner for Federal Judicial Affairs				
	5,194,000			5,194,000	20	Operating expenditures				
		2,554,000		2,554,000	20a	Operating expenditures				
			60,000	60,000		Transfer from: TB Vote 10 (1)				
			93,000	93,000		TB Vote 15 (1)				
	5,194,000	2,554,000	153,000	7,901,000		Total—Vote 20	7,478,402	422,598	...	8,511,436
	545,000			545,000	25	Canadian Judicial Council—Operating expenditures				
		1,274,000		1,274,000	25a	Canadian Judicial Council—Operating expenditures				
	545,000	1,274,000		1,819,000		Total—Vote 25	1,751,342	67,658	...	1,129,116
	316,076,000		5,119,166	321,195,166	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	321,195,166	...	...	305,118,901
	694,000		(24,459)	669,541	(S)	Contributions to employee benefit plans	669,541	...	...	863,576
...	**322,509,000**	**3,828,000**	**5,247,707**	**331,584,707**		**Total Program—Budgetary**	**331,094,451**	**490,256**	...	**315,623,029**
						Courts Administration Service (2)				
		5,721,682		5,721,682	27a	Transfer of $33,645,000 from Justice Vote 30, and $11,725,000 from Justice Vote 55				
			33,645,000	33,645,000		Transfer from: Vote 30				
			11,725,000	11,725,000		Vote 55				
			190,000	190,000		TB Vote 10 (1)				
			318,000	318,000		TB Vote 15 (1)				
		5,721,682	45,878,000	51,599,682		Total—Vote 27	48,549,674	3,050,008	...	49,142,750

...		...	5,679,129	5,679,129	(S)	Contributions to employee benefit plans	5,679,129	...	...	6,544,366
...		...	125,000	125,000	(S)	Refunds of amounts credited to revenues in previous years	125,000	...	...	...
					(S)	Spending of proceeds from the disposal of surplus Crown assets:				
		...	25,017	25,017		Unused proceeds from the previous year (Federal Court of Canada and Tax Court of Canada)				
			68,895	68,895		Proceeds received during the year				
...		...	93,912	93,912		Total	60,513	8,399	25,000	26,967
...	...	**5,721,682**	**51,776,041**	**57,497,723**		**Total Program—Budgetary**	**54,414,316**	**3,058,407**	**25,000**	**55,714,083**
						Federal Court of Canada (1)				
...	33,645,000		...	33,645,000	30	Program expenditures				
			(33,645,000)	(33,645,000)		Transfer to Vote 27a				
...	33,645,000	...	(33,645,000)	...		Total—Vote 30	...	...	...	...
...	4,567,000		(4,567,000)		(S)	Contributions to employee benefit plans	...	...	...	...
25,000			(25,000)		(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
25,000	**38,212,000**	...	**(38,237,000)**	...		**Total Program—Budgetary**	...	...	...	...
						Law Commission of Canada				
...	2,943,000		...	2,943,000	35	Program expenditures				
...	...	543,804	...	543,804	35b	Program expenditures				
...			11,100	11,100		Transfer from: TB Vote 10 (1)				
...			23,000	23,000		TB Vote 15 (1)				
...	2,943,000	543,804	34,100	3,520,904		Total—Vote 35	3,408,644	112,260	...	2,906,408
	167,000	...	37,262	204,262	(S)	Contributions to employee benefit plans	204,262	...	...	215,233
...	**3,110,000**	**543,804**	**71,362**	**3,725,166**		**Total Program—Budgetary**	**3,612,906**	**112,260**	...	**3,121,641**
						Offices of the Information and Privacy Commissioners of Canada				
						Office of the Information Commissioner of Canada Program				
...	4,398,000		...	4,398,000	40	Program expenditures				
		525,995	...	525,995	40b	Program expenditures				
...		...	(30,601)	(30,601)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
	...	...	10,276	10,276		Transfer from: TB Vote 5 (1)				
...			86,000	86,000		TB Vote 10 (1)				
	...	...	48,000	48,000		TB Vote 15 (1)				
...	4,398,000	525,995	113,675	5,037,670		Total—Vote 40	4,799,708	237,962	...	4,923,417
...	666,000	...	(5,027)	660,973	(S)	Contributions to employee benefit plans	660,973	...	...	642,117

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	...	13,625	13,625	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,825	...	6,800	...
...	**5,064,000**	**525,995**	**122,273**	**5,712,268**		**Total Program—Budgetary**	**5,467,506**	**237,962**	**6,800**	**5,565,534**
						Office of the Privacy Commissioner of Canada Program				
...	9,816,000	...	...	9,816,000	45	Program expenditures				
...	...	621,000	...	621,000	45b	Program expenditures				
...	...	...	(233,673)	(233,673)		Adjustments pursuant to section 37.1 of the *Financial Administration Act*				
...	...	...	162,388	162,388		Transfer from: TB Vote 5 (1)				
...	...	...	60,000	60,000		TB Vote 10 (1)				
...	...	...	66,000	66,000		TB Vote 15 (1)				
...	9,816,000	621,000	54,715	10,491,715		Total—Vote 45	9,854,473	637,242	...	10,665,779
...	1,415,000	...	(177,182)	1,237,818	(S)	Contributions to employee benefit plans	1,237,818	...	...	1,483,928
525	...	...	...	525	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	525	...	10,783
525	**11,231,000**	**621,000**	**(122,467)**	**11,730,058**		**Total Program—Budgetary**	**11,092,291**	**637,767**	**...**	**12,160,490**
525	**16,295,000**	**1,146,995**	**(194)**	**17,442,326**		**Total Offices of the Information and Privacy Commissioners of Canada—Budgetary**	**16,559,797**	**875,729**	**6,800**	**17,726,024**
						Supreme Court of Canada				
...	18,559,000	...	...	18,559,000	50	Program expenditures				
...	...	3,942,000	...	3,942,000	50a	Program expenditures				
...	...	653,500	...	653,500	50b	Program expenditures				
...	...	...	65,000	65,000		Transfer from: TB Vote 10 (1)				
...	...	...	116,000	116,000		TB Vote 15 (1)				
...	18,559,000	4,595,500	181,000	23,335,500		Total—Vote 50	21,321,065	2,014,435	...	16,075,134
...	4,432,000	...	(188,579)	4,243,421	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	4,243,421	...	...	4,050,490
...	1,939,000	...	(4,950)	1,934,050	(S)	Contributions to employee benefit plans	1,934,050	...	...	2,260,903
6,021	...	...	22,545	28,566	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	6,021	22,545	475
6,021	**24,930,000**	**4,595,500**	**10,016**	**29,541,537**		**Total Program—Budgetary**	**27,498,536**	**2,020,456**	**22,545**	**22,387,002**

						Tax Court of Canada [3]				
...	11,725,000	...	...	11,725,000	55	Program expenditures				
...	...	...	(11,725,000)	(11,725,000)		Transfer to Vote 27a				
...	11,725,000	...	(11,725,000)	...		Total—Vote 55	...	...	...	...
...	1,235,000	...	(1,235,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
17	...	...	(17)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
17	**12,960,000**	...	**(12,960,017)**	...		**Total Program—Budgetary**	...	...	...	...
41,244	**1,329,884,946**	**245,850,774**	**(82,972,400)**	**1,492,804,564**		**Total Ministry—Budgetary**	**1,453,138,491**	**39,591,011**	**75,062**	**1,366,614,878** [2]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, Canadian Firearms was transferred to Solicitor General. Therefore, the previous year's amounts have been restated by $17,533,720.

[3] Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government client services	441,277,083	440,109,130	...	...	...	...	...	...	...	...	441,277,083	440,109,130
Law and policy	81,352,234	64,450,292	...	...	429,528,514	418,915,694	...	...	...	...	510,880,748	483,365,986
Administration	72,197,584	69,944,882	...	...	...	...	...	...	...	...	72,197,584	69,944,882
Total Department—Budgetary	**594,826,901**	**574,504,304**	...	...	**429,528,514**	**418,915,694**	...	...	...	...	**1,024,355,415**	**993,419,998**
Canadian Human Rights Commission— Budgetary	**23,481,951**	**22,224,928**	...	...	...	...	...	...	...	...	**23,481,951**	**22,224,928**
Canadian Human Rights Tribunal												
Public hearings	5,175,739	4,313,559	...	...	...	...	...	...	...	...	5,175,739	4,313,559
Total Program—Budgetary	**5,175,739**	**4,313,559**	...	...	...	...	...	...	...	...	**5,175,739**	**4,313,559**
Commissioner for Federal Judicial Affairs												
Federal judicial affairs	331,859,707	331,328,728	...	...	...	...	275,000	234,277	...	...	331,584,707	331,094,451
Revenues netted against expenditures	(275,000)	(234,277)	...	...	...	...	(275,000)	(234,277)	...	...	...	...
Total Program—Budgetary	**331,584,707**	**331,094,451**	...	...	...	...	...	...	...	...	**331,584,707**	**331,094,451**
Courts Administration Service—(1)												
Budgetary	**56,417,530**	**53,348,639**	**1,080,193**	**1,065,677**	...	...	...	...	...	...	**57,497,723**	**54,414,316**
Law Commission of Canada— Budgetary	**3,725,166**	**3,612,906**	...	...	...	...	...	...	...	...	**3,725,166**	**3,612,906**
Offices of the Information and Privacy Commissioners of Canada												
Office of the Information Commissioner of Canada Program												
Access to government information	4,411,951	4,297,984	...	...	...	...	...	...	...	...	4,411,951	4,297,984
Corporate services	1,300,317	1,169,522	...	...	...	...	...	...	...	...	1,300,317	1,169,522
Total Program—Budgetary	**5,712,268**	**5,467,506**	...	...	...	...	...	...	...	...	**5,712,268**	**5,467,506**

Office of the Privacy Commissioner of Canada Program												
Protection of personal information (federal public sector)	3,744,097	4,194,523	...	...	...	...	...	...	...	...	3,744,097	4,194,523
Protection of personal information (private sector)	5,892,379	4,768,650	...	...	198,000	...	...	...	...	...	6,090,379	4,768,650
Corporate services	1,895,582	2,129,118	...	...	...	...	...	...	...	...	1,895,582	2,129,118
Total Program—Budgetary	**11,532,058**	**11,092,291**	**...**	**...**	**198,000**	**...**	**...**	**...**	**...**	**...**	**11,730,058**	**11,092,291**
Total Offices of the Information and Privacy Commissioners of Canada—Budgetary	**17,244,326**	**16,559,797**	**...**	**...**	**198,000**	**...**	**...**	**...**	**...**	**...**	**17,442,326**	**16,559,797**
Supreme Court of Canada												
Office of the Registrar	29,541,537	27,498,536	...	...	...	...	...	...	...	...	29,541,537	27,498,536
Total Program—Budgetary	**29,541,537**	**27,498,536**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**29,541,537**	**27,498,536**
Total Ministry—Budgetary	**1,061,997,857**	**1,033,157,120**	**1,080,193**	**1,065,677**	**429,726,514**	**418,915,694**		**...**	**...**	**...**	**...**	**1,492,804,564**	**1,453,138,491**

(1) Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Law and policy				
...	18,170	...	...	18,170	Uniform Law Conference of Canada—Administration grant	18,170	...	...	18,170
...	1,140	...	...	1,140	Institut international de droit d'expression française (IDEF)	1,140	...	...	1,140
...	12,274	...	...	12,274	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	...	12,274
...	7,220	...	(1,725)	5,495	British Institute of International and Comparative Law	5,495	...	...	7,220
...	8,620	...	(2,000)	6,620	Hague Academy of International Law	6,620	...	...	8,620
...	26,600	...	...	26,600	Canadian Human Rights Foundation	26,600	...	...	26,600
...	268,345	...	...	268,345	National Judicial Institute	268,345	...	...	268,345
...	38,600	...	...	38,600	Canadian Society for Forensic Science	38,600	...	...	38,600
...	100,000	...	...	100,000	Canadian Association of Provincial Court Judges	100,000	...	...	100,000
...	510,631	...	(292,869)	217,762	Grants in support of the Justice Partnership and Innovation Fund	217,762	...	...	308,580
...	150,000	...	(150,000)	...	Grants in support of the Aboriginal Justice Strategy	...	...	...	120,655
...	46,168,061	...	(14,700,000)	31,468,061	Grants in support of the Safer Communities Initiative	31,396,733	71,328	...	30,373,204
...	2,968,657	...	...	2,968,657	Grants in support of the Youth Justice Renewal Fund	2,626,752	341,905	...	3,259,132
...	500,000	...	(362,000)	138,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative	134,716	3,284	...	213,940
...	...	200,000	...	200,000	Grants under the Access to Justice in Both Official Languages Support Fund	...	200,000	...	...
...	...	50,000	(50,000)	...	Grants in support of the Child-centred Family Justice Fund	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	46,151
...	**50,778,318**	**250,000**	**(15,558,594)**	**35,469,724**	**Total—Grants**	**34,853,207**	**616,517**	**...**	**34,802,631**
					Contributions				
					Law and policy				
...	82,327,507	39,767,000	(7,153,000)	114,941,507	Contribution to the provinces to assist in the operation of legal aid systems	114,941,507	...	...	100,827,507
...	200,599,696	...	(4,897,100)	195,702,596	Contributions to the provinces and territories in support of the youth justice services	195,702,596	...	...	197,990,059
					Contributions to the provinces and territories in support of the youth justice services				
...	...	...	4,897,100	4,897,100	Intensive rehabilitative custody and supervision program	1,520,100	3,377,000	...	...

...	3,997,500	...	731,848	4,729,348	Contributions to the provinces under the Aboriginal courtwork program	4,729,348	...	...	4,833,240
...	18,000,000	...	(18,000,000)	...	Contributions to the provinces and territories for the Canadian firearms program	...	...	...	...
...	2,101,592	...	205,247	2,306,839	Contributions under the Justice Partnership and Innovation Fund	2,286,219	20,620	...	3,579,848
...	7,400,000	...	(350,000)	7,050,000	Contributions under the Aboriginal Justice Strategy Fund	6,873,209	176,791	...	6,859,764
...	11,207,531	...	...	11,207,531	Contributions in support of the Safer Communities Initiative	10,929,323	278,208	...	10,687,259
...	3,270,456	1,400,000	72,137	4,742,593	Contributions for access to justice services to the Territories (being legal aid, aboriginal courtwork and public legal education and information services)	4,742,593	...	...	3,859,716
...	14,694,400	...	(1,000,000)	13,694,400	Contributions in support of the Youth Justice Renewal Fund	9,392,121	4,302,279	...	13,109,848
...	1,425,000	...	112,000	1,537,000	Contributions for the Victims of Crime Initiative	1,522,640	14,360	...	1,257,054
...	3,800,000	4,334,136	1,275,000	9,409,136	Contribution to the province of British Columbia for the Air India trial	9,409,136	...	...	8,750,812
...	...	575,000	624,948	1,199,948	Contributions in support of legal aid pilot projects	1,199,948	...	...	...
...	...	1,650,378	(425,326)	1,225,052	Contributions in support of Federal Court Ordered Counsel	756,493	468,559	...	...
...	...	(50,000)	15,209,000	15,159,000	Contributions under the Child-Centred Family Justice Fund	15,140,001	18,999	...	15,859,887
...	...	...	3,476,067	3,476,067	Contributions to support the implementation of official languages requirements under the *Contraventions Act*	3,200,000	276,067	...	2,185,000
...	...	...	2,780,673	2,780,673	Contributions under the Access to Justice in Both Official Languages Support Fund	1,717,253	1,063,420	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	2,502,500
...	**348,823,682**	**47,676,514**	**(2,441,406)**	**394,058,790**	**Total—Contributions**	**384,062,487**	**9,996,303**	**...**	**372,302,494**
...	**399,602,000**	**47,926,514**	**(18,000,000)**	**429,528,514**	**Total Department**	**418,915,694**	**10,612,820**	**...**	**407,105,125**[1]
					Offices of the Information and Privacy Commissioners of Canada				
					Office of the Privacy Commissioner of Canada Program				
					Contributions				
					Protection of personal information (private sector)				
...	198,000	...	...	198,000	Contributions in support of research into and the promotion of the protection of personal information	...	198,000	...	...
...	**198,000**	**...**	**...**	**198,000**	**Total Program**	**...**	**198,000**	**...**	**...**
...	**198,000**	**...**	**...**	**198,000**	**Total Offices of the Information and Privacy Commissioners of Canada**	**...**	**198,000**	**...**	**...**
...	**399,800,000**	**47,926,514**	**(18,000,000)**	**429,726,514**	**Total Ministry**	**418,915,694**	**10,810,820**	**...**	**407,105,125**[1]

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[1] During the year, Canadian Firearms was transferred to Solicitor General. Therefore, the previous year's amounts have been restated by $17,533,720.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Judicom training program	100,000	100,230	85,848
Office of the Umpires service fees	50,000	50,000	50,000
Administrative arrangement with Canadian International Development Agency	125,000	84,047	100,397
Total Ministry—			
Budgetary	**275,000**	**234,277**	**236,245**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Other government departments	12,128	17,506
Sundries	900,642	796,671
Adjustments to prior year's payables	775,791	4,104,040
	1,688,561	4,918,217
Sales of goods and services—		
Services of a regulatory nature—		
Canadian firearms program—Fees	—	15,613,776
Divorce registrations	668,039	715,404
Family orders agreements and enforcements assistance	5,592,737	5,082,561
	6,260,776	21,411,741
Proceeds from the disposal of surplus Crown assets	20,679	6,025
Miscellaneous revenues—		
Fines—Northwest Territories	134,442	300
Fines and forfeitures	884,983	1,121,755
Rental of dwellings and utilities	335,117	269,850
Crown corporation billings	366,766	333,002
Royalties and patents	67,499	57,021
Services of a non-regulatory nature	131,580,439	—
Sundries	153,045	72,477
	133,522,291	1,854,405
Total Department	**141,492,307**	**28,190,388**
Canadian Human Rights Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	21,115	19,640
Adjustments to prior year's payables	12,089	114,095
	33,204	133,735
Proceeds from the disposal of surplus Crown assets	38	8,279
Miscellaneous revenues	480	357
Total Program	**33,722**	**142,371**

	Current year	Previous year
	$	$
Canadian Human Rights Tribunal		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,719	3,595
Adjustments to prior year's payables	4,977	…
	6,696	3,595
Proceeds from the disposal of surplus Crown assets	151	145
Miscellaneous revenues	25	1,014
Total Program	**6,872**	**4,754**
Commissioner for Federal Judicial Affairs		
Other revenues—		
Sales of goods and services—		
Services of a non-regulatory nature	234,277	236,245
Miscellaneous revenues—		
Judges' Public Service Superannuation Account deductions	9,989,084	9,958,441
Total Program	**10,223,361**	**10,194,686**
Courts Administration Service[1]		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	29,865	63,751
Adjustments to prior year's payables	82,817	74,368
	112,682	138,119
Sales of goods and services—		
Services of a regulatory nature—		
Federal Court fees	1,332,897	1,168,159
Court costs	35,550	21,150
	1,368,447	*1,189,309*
Sales of goods and information products	*39,495*	…
Other fees and charges	*120*	…
	1,408,062	1,189,309
Proceeds from the disposal of surplus Crown assets	68,895	35,236
Miscellaneous revenues—		
Court fines	1,960,000	5,343,500
Sundries	2,401,212	3,005,250
	4,361,212	8,348,750
Total Program	**5,950,851**	**9,711,414**
Law Commission of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	17,636	3,277
Adjustments to prior year's payables	4,089	59,657
Total Program	**21,725**	**62,934**
Offices of the Information and Privacy Commissioners of Canada		
Office of the Information Commissioner of Canada Program		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,880	73
Adjustments to prior year's payables	3,600	…
	8,480	73
Proceeds from the disposal of surplus Crown assets	13,625	…
Total Program	**22,105**	**73**
Office of the Privacy Commissioner of Canada Program		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	142,951	2,324
Adjustments to prior year's payables	…	92,763
	142,951	95,087
Proceeds from the disposal of surplus Crown assets	…	10,767
Total Program	**142,951**	**105,854**
Total Offices of the Information and Privacy Commissioners of Canada	**165,056**	**105,927**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Supreme Court of Canada		
Other revenues—		
Refunds of previous years' expenditures		
Refunds of previous years' expenditures	5,786	13,373
Adjustments to prior year's payables	72,534	39,885
	78,320	53,258
Sales of goods and services—		
Lease and use of public property	*1,299*	*1,429*
Sales of goods and information products—		
Sale of Supreme Court Bulletin	8,890	9,800
Sale of reasons for judgment	19,422	14,799
	28,312	*24,599*
Other fees and charges—		
Photocopies	26,090	23,968
Filing fees	57,993	49,926
Sundries	20,014	16,281
	104,097	*90,175*
	133,708	116,203
Proceeds from the disposal of surplus Crown assets	22,545	6,021
Miscellaneous revenues—		
Judges' contributions towards annuities	69,606	66,903
Total Program	**304,179**	**242,385**
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	2,092,619	5,405,018
Sales of goods and services	8,036,823	22,953,498
Proceeds from the disposal of surplus Crown assets	125,933	66,473
Miscellaneous revenues	147,942,698	20,229,870
Total Ministry	**158,198,073**	**48,654,859**

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(1) Courts Administration Service is a new agency merging Federal Court of Canada and Tax Court of Canada.

SECTION 17

2003-2004

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

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Department

Objectives

To defend Canada and Canadian interests and values while contributing to international peace and security.

Business Line Descriptions

Command and control

The Department will develop and maintain the ability to collect, analyse and communicate information, plan and coordinate operations, and provide the capabilities necessary to direct forces to achieve assigned missions.

Command and control encompasses the range of results that the Department must achieve in order to exercise effective and efficient command and control of the Canadian Forces. This includes a variety of information and decision-making support functions such as data and voice communications, and intelligence gathering and analysis. These capabilities will be delivered by a mix of support and operational units, including: operational and tactical level headquarters elements; fixed and deployable communications and specialty surveillance assets; national intelligence gathering and analysis elements and Canada, US and NATO aerospace control and warning elements.

Conduct operations

The Department will provide the ability to employ the range of military capabilities required to achieve its assigned missions, when and where directed.

Conduct operations encompasses the series of results that the Department commits the bulk of its operational military forces towards achieving. These results relate mainly to specific missions and military functions mandated by the White Paper, and include elements of pure capability as well as those earmarked and employed on a regular basis for ongoing missions. Operational forces include: front-line, combat-capable maritime, land and air forces, and deployable engineering, disaster relief and other specialist elements.

Sustain forces

The Department will repair and maintain equipment, shelter and sustain personnel, and produce the infrastructure and capabilities necessary to support military operations.

Force sustainment encompasses the series of results that the Department must achieve in order to effectively and efficiently conduct military activities. These results differ from those required for force generation in that they deal mainly with supporting the employment of Canada's military forces rather than the production of those forces. Force sustaining elements include a mix of deployable, operational support forces, supplemented by fixed installations and service providers, such as: bases, wings, supply depots and other defence infrastructure; maintenance, engineering and equipment service elements; transport and logistic movement and support assets; medical, dental, legal and other personnel support services, and foreign attaches and liaison staffs.

Generate forces

The Department will recruit and train personnel, research, test and procure equipment, and design force structure to produce multi-purpose combat-capable military forces.

Force generation encompasses the range of results that the Department must achieve to provide the government with multi-purpose combat-capable military forces. It involves a wide variety of general support capabilities that provide the Department with the personnel, equipment and organizational structures needed to create the forces able to conduct effective military operations. Mobilization and Reserve training and employment activities are important elements of force generation. Force generation capabilities will be primarily provided by fixed, domestic force elements, including: schools, colleges and military training centres; project management offices, and test and evaluation units; recruiting centres; research establishments, institutes, and test and evaluation units, and Reserve training and employment element.

Corporate policy and strategy

The Department will produce and implement corporate policies and strategies to achieve broad Government objectives, manage departmental activities, and provide defence and security advice.

Corporate policy and strategy encompasses the series of results that the Department must achieve in order to demonstrate compliance with legislative, managerial, and administrative requirements. These results are primarily business oriented, but also include the requirement for Defence to conduct its affairs in a transparent, compassionate and socially aware fashion, so as to reflect and reaffirm the values and expectations of both the Defence workforce and Canadian society at large. Corporate capabilities are almost exclusively provided by domestic service providers, including: national level corporate staffs; defence public information and representation elements, and cadet program and defence-supported advocacy elements.

Canadian Forces Grievance Board

Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members. Specifically, its objective can be articulated as follows:

to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

Business Line Descriptions

Canadian Forces Grievance Board

The Canadian Forces Grievance Board has only one sphere of activity designated as being "the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff" in accordance with the Act and accompanying regulations.

Military Police Complaints Commission

Objectives

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal's treatment of complaints about misconduct of military police, and to review the Provost Marshal's handling of specific misconduct complaints when requested to do so by the complainant.

Business Line Descirptions

Military Police Complaints Commission

The processing of complaints having to do with the military police.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	8,983,228,000	...	...	8,983,228,000	1	Operating expenditures				
...	...	1,082,566,000	...	1,082,566,000	1a	Operating expenditures				
...	...	77,888,325	...	77,888,325	1b	Operating expenditures				
...	...	...	396,642	396,642		Transfer from: TB Vote 10 (1)				
...	...	...	21,336,000	21,336,000		TB Vote 15 (1)				
...	8,983,228,000	1,160,454,325	21,732,642	10,165,414,967		Total – Vote 1	9,902,637,478	262,777,489	...	9,319,677,424
...	1,888,962,000	...	...	1,888,962,000	5	Capital expenditures				
...	...	232,000,000	...	232,000,000	5a	Capital expenditures				
...	...	41,584,369	...	41,584,369	5b	Capital expenditures				
...	1,888,962,000	273,584,369	...	2,162,546,369		Total – Vote 5	1,944,202,974	218,343,395	...	1,914,303,806
...	371,749,000	...	...	371,749,000	10	Grants and contributions	279,248,548	92,500,452	...	159,355,177
...	66,946	...	20,882	87,828	(S)	Minister of National Defence – Salary and motor car allowance	87,828	...	...	66,308
...	11,500,000	...	(2,691,717)	8,808,283	(S)	Payments under the *Supplementary Retirement Benefits Act*	8,808,283	...	...	9,709,387
...	2,500,000	...	(425,620)	2,074,380	(S)	Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,074,380	...	...	2,327,096
...	100,000	...	(12,391)	87,609	(S)	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (*Appropriation Act No. 4, 1968*)	87,609	...	...	87,851
...	793,987,587	...	29,189,852	823,177,439	(S)	Pensions and other employee benefits – Members of the military	823,177,439	...	...	780,493,450
...	202,906,413	...	4,600,258	207,506,671	(S)	Contributions to employee benefit plans	207,506,671	...	...	212,963,134
...	...	...	37,490	37,490	(S)	Collection agency fees	37,490	...	...	7,740
155,868	...	...	22,728,131	22,883,999	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,746,011	...	5,137,988	16,346,030
155,868	12,254,999,946	1,434,038,694	75,179,527	13,764,374,035		Total budgetary	13,185,614,711	573,621,336	5,137,988	12,415,337,403
90,325,571	...	...	...	90,325,571	L11c	Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit $120,000,000 (Net)	2,595,295	...	87,730,276	(4,071,996)

13,974,102	...	...		13,974,102	L15	Loans in respect of housing projects. *Special Appropriation Act, 1963.* Limit $37,000,000 (Net)	83,467	...	13,890,635	(887,885)
104,299,673	...	...	...	104,299,673		Total non-budgetary	2,678,762	...	101,620,911	(4,959,881)
						Total Department—				
155,868	**12,254,999,946**	**1,434,038,694**	**75,179,527**	**13,764,374,035**		**Budgetary**	**13,185,614,711**	**573,621,336**	**5,137,988**	**12,415,337,403**
104,299,673	...	...	...	**104,299,673**		**Non-budgetary**	**2,678,762**	...	**101,620,911**	**(4,959,881)**
						Canadian Forces Grievance Board				
...	5,555,000	...	...	5,555,000	15	Program expenditures				
...	...	788,300	...	788,300	15b	Program expenditures				
...	...	...	60,000	60,000		Transfer from: TB Vote 10 [1]				
...	...	...	41,000	41,000		TB Vote 15 [1]				
...	5,555,000	788,300	101,000	6,444,300		Total—Vote 15	5,948,196	496,104	...	8,331,858
...	592,000	...	(27,222)	564,778	(S)	Contributions to employee benefit plans	564,778	...	...	564,017
...	**6,147,000**	**788,300**	**73,778**	**7,009,078**		**Total Program—Budgetary**	**6,512,974**	**496,104**	...	**8,895,875**
						Military Police Complaints Commission				
...	3,662,000	...	...	3,662,000	20	Program expenditures				
...	...	...	130,000	130,000		Transfer from TB Vote 15 [1]				
...	3,662,000	...	130,000	3,792,000		Total—Vote 20	3,231,847	560,153	...	3,310,111
...	359,000	...	(24,581)	334,419	(S)	Contributions to employee benefit plans	334,419	...	...	332,190
...	...	...	320	320	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	320	...
...	**4,021,000**	...	**105,739**	**4,126,739**		**Total Program—Budgetary**	**3,566,266**	**560,153**	**320**	**3,642,301**
						Total Ministry—				
155,868	**12,265,167,946**	**1,434,826,994**	**75,359,044**	**13,775,509,852**		**Budgetary**	**13,195,693,951**	**574,677,593**	**5,138,308**	**12,427,875,579**
104,299,673	...	...	...	**104,299,673**		**Non-budgetary**	**2,678,762**	...	**101,620,911**	**(4,959,881)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Command and control	1,128,918,144	1,122,758,976	354,543,488	318,654,868	...	...	6,703,917	346,764	...	...	1,476,757,715	1,441,067,080
Conduct operations	3,841,597,595	3,668,690,977	1,086,432,492	968,796,341	203,994,545	120,666,783	10,850,013	1,517,093	...	...	5,121,174,619	4,756,637,008
Sustain forces	4,534,635,406	4,470,747,662	557,868,948	494,605,237	16,420,272	10,995,947	193,978,610	179,927,220	...	...	4,914,946,016	4,796,421,626
Generate forces	1,870,959,941	1,824,637,675	136,169,188	122,095,947	6,147,375	6,147,375	242,601,601	245,812,398	...	...	1,770,674,903	1,707,068,599
Corporate policy and strategy												
Budgetary	294,518,309	297,812,746	50,416,252	40,050,581	156,157,080	152,408,715	20,270,859	5,851,644	...	...	480,820,782	484,420,398
Non-budgetary	...	...	...	...	...	...	...	...	104,299,673	2,678,762	104,299,673	2,678,762
Sub-total—												
Budgetary	11,670,629,395	11,384,648,036	2,185,430,368	1,944,202,974	382,719,272	290,218,820	474,405,000	433,455,119	...	...	13,764,374,035	13,185,614,711
Non-budgetary	...	...	...	...	...	...	...	...	104,299,673	2,678,762	104,299,673	2,678,762
Revenues netted against expenditures	(474,405,000)	(433,455,119)	...	...	...	...	(474,405,000)	(433,455,119)	...	...	...	...
Total Department—												
Budgetary	**11,196,224,395**	**10,951,192,917**	**2,185,430,368**	**1,944,202,974**	**382,719,272**	**290,218,820**	**...**	**...**	**...**	**...**	**13,764,374,035**	**13,185,614,711**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**104,299,673**	**2,678,762**	**104,299,673**	**2,678,762**
Canadian Forces Grievance Board—												
Budgetary	**7,009,078**	**6,512,974**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**7,009,078**	**6,512,974**
Military Police Complaints Commission—												
Budgetary	**4,126,739**	**3,566,266**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,126,739**	**3,566,266**
Total Ministry—												
Budgetary	**11,207,360,212**	**10,961,272,157**	**2,185,430,368**	**1,944,202,974**	**382,719,272**	**290,218,820**	**...**	**...**	**...**	**...**	**13,775,509,852**	**13,195,693,951**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**104,299,673**	**2,678,762**	**104,299,673**	**2,678,762**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Sustain forces				
...	100,000	...	(12,391)	87,609	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	87,609	...	...	87,851
					Generate forces				
...	1,125,000	...	...	1,125,000	Institute of Environment Monitoring and Research	1,125,000	...	...	1,125,000
...	12,090	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	10,285	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	1,147,375	...	...	1,147,375		1,147,375	...	...	1,147,375
					Corporate policy and strategy				
...	250,000	...	...	250,000	Air Cadet League of Canada	250,000	...	...	250,000
...	250,000	...	...	250,000	Army Cadet League of Canada	250,000	...	...	250,000
...	250,000	...	...	250,000	Navy League of Canada	250,000	...	...	250,000
...	40,000	...	...	40,000	Canadian Institute of International Affairs	40,000	...	...	40,000
...	89,250	...	...	89,250	Canadian Institute of Strategic Studies	89,250	...	...	89,250
...	60,000	...	...	60,000	Centre for Conflict Studies	60,000	...	...	60,000
...	15,000	...	...	15,000	Civil pensions and annuities: Mr. R.P. Thompson	11,924	3,076	...	14,173
...	75,000	...	...	75,000	Conference of Defence Associations	50,000	25,000	...	75,000
...	54,000	...	...	54,000	Research fellowship—Emergency planning	40,500	13,500	...	159,000
...	2,000,000	...	...	2,000,000	Security and Defence Forum	1,826,447	173,553	...	1,913,139
...	3,083,250	...	...	3,083,250		2,868,121	215,129	...	3,100,562
...	**4,330,625**	**...**	**(12,391)**	**4,318,234**	**Total—Grants**	**4,103,105**	**215,129**	**...**	**4,335,788**
					Contributions				
					Conduct operations				
...	1,000,000	...	(1,000,000)	...	Contribution to the Civil Air Search and Rescue Association—New Initiatives Fund	...	...	...	...
...	200,000,000	...	...	200,000,000	Contributions to the provinces for assistance related to natural disasters	116,672,238	83,327,762	...	4,815,518
...	2,316,022	...	(6,931)	2,309,091	Contribution to the Civil Air Search and Rescue Association	2,309,091	...	...	2,158,875
...	215,000	...	3,951	218,951	Contribution to the International Maritime Satellite Organization	218,951	...	...	225,387
...	...	...	1,466,503	1,466,503	Provincial/territorial projects—New Initiatives Fund	1,466,503	...	...	761,897
...	203,531,022	...	463,523	203,994,545		120,666,783	83,327,762	...	7,961,677

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Sustain forces				
...	5,450,000	...	...	5,450,000	Contributions to provinces and municipalities for capital assistance projects	25,675	5,424,325	...	1,590,055
...	2,500,000	...	(425,620)	2,074,380	(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,074,380	...	...	2,327,096
...	11,500,000	...	(2,691,717)	8,808,283	(S) Payments under the *Supplementary Retirement Benefits Act*	8,808,283	...	...	9,709,387
...	...	...	...	...	Items not required for the current year	...	...	...	200,000
...	19,450,000	...	(3,117,337)	16,332,663		10,908,338	5,424,325	...	13,826,538
					Generate forces				
...	5,000,000	...	...	5,000,000	Canadian International Peacekeeping Centre	5,000,000	...	...	5,000,000
					Corporate policy and strategy				
...	100,000	...	...	100,000	Biological and Chemical Defence Review Committee	100,000	...	...	100,000
...	...	...	50,000	50,000	Contribution to the Centre for Military and Strategic Studies	50,000	...	...	...
...	9,890,967	...	...	9,890,967	Contributions to the provinces and municipalities pursuant to the *Emergency Preparedness Act*	9,260,559	630,408	...	10,530,714
...	3,308,189	...	...	3,308,189	Military training assistance program	1,836,126	1,472,063	...	2,495,037
...	2,626,000	...	(1,017,345)	1,608,655	NATO—Mutual aid	551,281	1,057,374	...	2,156,864
...	112,000	...	...	112,000	NATO Allied Command Rapid Reaction Corps Headquarters	103,021	8,979	...	141,075
...	42,170,000	...	4,638,005	46,808,005	NATO infrastructure—Capital expenditures	46,555,634	252,371	...	39,905,507
...	95,205,197	...	(4,139,866)	91,065,331	NATO military budgets and agencies	90,958,300	107,031	...	84,895,100
...	48,000	...	...	48,000	Reaction Force Air Staff	42,990	5,010	...	51,177
...	77,000	...	5,683	82,683	United Nations standby forces high—Readiness brigade	82,683	...	...	80,034
...	153,537,353	...	(463,523)	153,073,830		149,540,594	3,533,236	...	140,355,508
...	**381,518,375**	**...**	**(3,117,337)**	**378,401,038**	**Total—Contributions**	**286,115,715**	**92,285,323**	**...**	**167,143,723**
					Ministerial Summary by Business Line				
...	203,531,022	...	463,523	203,994,545	Conduct operations	120,666,783	83,327,762	...	7,961,677
...	19,550,000	...	(3,129,728)	16,420,272	Sustain forces	10,995,947	5,424,325	...	13,914,389
...	6,147,375	...	...	6,147,375	Generate forces	6,147,375	...	...	6,147,375
...	156,620,603	...	(463,523)	156,157,080	Corporate policy and strategy	152,408,715	3,748,365	...	143,456,070
...	**385,849,000**	**...**	**(3,129,728)**	**382,719,272**	**Total Ministry**	**290,218,820**	**92,500,452**	**...**	**171,479,511**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Command and control			
Recovery from other governments/ UN/NATO	5,486,917	...	3,639,048
Other recoveries	1,217,000	346,764	1,299,940
	6,703,917	346,764	4,938,988
Conduct operations			
Recovery from other governments/ UN/NATO	10,850,013	1,517,093	3,244,237
Sustain forces			
Recovery from members	123,710,770	131,170,268	126,248,124
Recovery from other governments departments (OGD's)	17,020,086	12,896,097	12,839,268
Recovery from other governments/ UN/NATO	16,523,311	14,340,781	27,556,705
Other recoveries	36,724,443	21,520,074	39,001,811
	193,978,610	179,927,220	205,645,908
Generate forces			
Recovery from members	1,396,908	1,235,601	1,342,895
Recovery from other governments departments (OGD's)	227,741	281,679	198,104
Recovery from other governments/ UN/NATO	196,667,295	234,979,767	250,696,430
Other recoveries	44,309,657	9,315,351	13,257,395
	242,601,601	245,812,398	265,494,824
Corporate policy and strategy			
Recovery from other governments/ UN/NATO	...	25	...
Other recoveries	20,270,859	5,851,619	4,890,567
	20,270,859	5,851,644	4,890,567
Total budgetary	474,405,000	433,455,119	484,214,524
Non-budgetary (respendable receipts)			
Working capital advance	...	21,020,250	417,967,564
Total Ministry—			
Budgetary	**474,405,000**	**433,455,119**	**484,214,524**
Non-budgetary	**...**	**21,020,250**	**417,967,564**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—		
Other accounts—		
Interest on loans to employees posted abroad	520,453	576,251
Interest earned from funds on deposit with suppliers	88,629	60,584
	609,082	636,835
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	178,374,823	37,224,800
Sales of goods and services—		
Lease and use of public property	*112,160,707*	*113,443,068*
Services of a regulatory nature	*56,962*	*77,812*
Services of a non-regulatory nature	*232,605,477*	*266,665,273*
Sales of goods and information products	*64,816,241*	*73,932,490*
Other fees and charges—		
Revenues from fines	426,099	339,656
Sundries	7,606,511	28,345,387
	8,032,610	*28,685,043*
	417,671,997	482,803,686
Proceeds from the disposal of surplus Crown assets	22,728,131	15,516,291
Miscellaneous revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	16,537,531	9,371,277
Total Department	**635,921,564**	**545,552,889**
Canadian Forces Grievance Board		
Other revenues—		
Refunds of previous years' expenditures	103,381	25,960
Miscellaneous revenues	15	75
Total Program	**103,396**	**26,035**

	Current year	Previous year
	$	$
Military Police Complaints Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	400	305
Adjustments to prior year's payables	...	63,627
	400	63,932
Proceeds from the disposal of surplus Crown assets	320	...
Total Program	**720**	**63,932**
Ministry Summary		
Other revenues—		
Return on investments	609,082	636,835
Refunds of previous years' expenditures	178,478,604	37,314,692
Sales of goods and services	417,671,997	482,803,686
Proceeds from the disposal of surplus Crown assets	22,728,451	15,516,291
Miscellaneous revenues	16,537,546	9,371,352
Total Ministry	**636,025,680**	**545,642,856**

SECTION 18

2003-2004

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

Northern Pipeline Agency

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Department

Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Descriptions

Information dissemination and consensus building

Natural Resources Canada (NRCan) recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department promotes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its science and technology (S&T) technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource sector (e.g., the administration of Canada's mining taxation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Included within this business line is the Geomatics Canada Revolving Fund.

Environmental protection and mitigation

NRCan has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral- and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCan also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Included within this business line is the Geomatics Canada Revolving Fund.

Safety and security of Canadians

NRCan plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCan's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCan also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCan is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts inspections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCan works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCan provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCan promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Included within this business line is the Geomatics Canada Revolving Fund.

Sound departmental management

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objectives

To develop the utilization of atomic energy for peaceful purposes.

Canadian Nuclear Safety Commission

Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Descriptions

Health, safety, security and environmental protection

The Canadian Nuclear Safety Commission (CNSC) regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objectives

To administer and fund the closure of mining operations and related workforce reduction programs.

National Energy Board

Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Northern Pipeline Agency

Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Descriptions

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United

States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	524,807,000	...	...	524,807,000	1	Operating expenditures				
...	...	42,554,668	...	42,554,668	1a	Operating expenditures				
...	...	...	783,000	783,000		Transfer from: TB Vote 10 (1)				
...	...	...	9,486,000	9,486,000		TB Vote 15 (1)				
...	524,807,000	42,554,668	10,269,000	577,630,668		Total — Vote 1	530,863,990	46,766,678	—	518,493,669
...	10,680,000	...	...	10,680,000	5	Capital expenditures	6,932,292	3,747,708	—	17,240,895
...	173,840,000	...	...	173,840,000	10	Grants and contributions				
...	...	83,964,100	...	83,964,100	10a	Grants and contributions				
...	173,840,000	83,964,100	...	257,804,100		Total — Vote 10	121,337,761	136,466,339	—	102,821,969
...	66,946	...	2,008	68,954	(S)	Minister of Natural Resources — Salary and motor car allowance	68,954	—	—	66,946
...	52,157,000	...	3,826,611	55,983,611	(S)	Contributions to employee benefit plans	55,983,611	—	—	59,703,183
3,134,598	1,111,000	...	(1,111,000)	3,134,598	(S)	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*) Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act		—	3,134,598	468,416
3,025,295	1,599,000	...	(1,599,000)	3,025,295	(S)	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	797,610	—	2,227,685	1,273,986
...	3,450,000	...	(753,713)	2,696,287	(S)	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,696,287	—	—	1,761,514
...	2,175,000	...	(550,579)	1,624,421	(S)	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,624,421	—	—	1,534,636
...	18,000,000	8,380,000	18,894,504	45,274,504	(S)	Payments to the Nova Scotia Offshore Revenues Account	45,274,504	—	—	21,620,233
...	26,600,000	17,808,420	79,833,251	124,241,671	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	124,241,671	—	—	55,982,123
2,083,052	(2,356,000)	...	2,356,000	2,083,052	(S)	Geomatics Canada Revolving Fund	(4,538,172)	...	6,621,224	2,092,709
...	...	223,637,505	(18,454,505)	205,183,000	(S)	Newfoundland fiscal equalization offset payments	205,183,000	—	—	208,134,000
...	...	125,000,000	...	125,000,000	(S)	Canada Foundation for Sustainable Development Technology	125,000,000	...	—	...

...	...	...	87,578	87,578	(S)	Refunds of amounts credited to revenues in previous years	87,578	...	...	205,597
112,439	...	...	209,731	322,170	(S)	Spending of proceeds from the disposal of surplus Crown assets	204,599	...	117,571	243,717
...	...	...	12,280	12,280	(S)	Collection agency fees	12,280	...	...	12,000
8,355,384	**812,129,946**	**501,344,693**	**93,022,166**	**1,414,852,189**		**Total Department—Budgetary**	**1,215,770,386**	**186,980,725**	**12,101,078**	**991,655,593**
						Atomic Energy of Canada Limited				
...	132,772,000	...	...	132,772,000	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	46,000,000	...	46,000,000	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	132,772,000	46,000,000	...	178,772,000		Total—Vote 15	178,772,000	...	...	144,572,000
...	**132,772,000**	**46,000,000**	...	**178,772,000**		**Total Program—Budgetary**	**178,772,000**	...	...	**144,572,000**
						Canadian Nuclear Safety Commission				
...	53,241,000	...	...	53,241,000	20	Program expenditures				
...	...	6,743,500	...	6,743,500	20a	Program expenditures				
...	...	2,553,472	...	2,553,472	20b	Program expenditures				
...	...	...	120,000	120,000		Transfer from: TB Vote 10 [1]				
...	...	...	940,000	940,000		TB Vote 15 [1]				
...	53,241,000	9,296,972	1,060,000	63,597,972		Total—Vote 20	60,571,796	3,026,176	...	56,881,286
...	6,829,000	...	170,325	6,999,325	(S)	Contributions to employee benefit plans	6,999,325	...	...	6,896,440
7,966	...	...	2,019	9,985	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,981	...	4	23,808
7,966	**60,070,000**	**9,296,972**	**1,232,344**	**70,607,282**		**Total Program—Budgetary**	**67,581,102**	**3,026,176**	**4**	**63,801,534**
						Cape Breton Development Corporation				
...	68,800,000	...	...	68,800,000	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	...	...	5,000	5,000		Transfer from TB Vote 15 [1]				
...	68,800,000	...	5,000	68,805,000		Total—Vote 25	62,800,000	6,005,000	...	46,536,000
...	68,800,000	...	5,000	68,805,000		Total budgetary	62,800,000	6,005,000	...	46,536,000
50,000,000	...	...	...	50,000,000	L40a	Advances to the Corporation pursuant to the *Cape Breton Development Corporation Act*, subsection 19(3). Limit $50,000,000 (Net)	...	...	50,000,000	...
						Total Program—				
...	**68,800,000**	...	**5,000**	**68,805,000**		**Budgetary**	**62,800,000**	**6,005,000**	...	**46,536,000**
50,000,000	...	...	...	**50,000,000**		**Non-budgetary**	...	...	**50,000,000**	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Energy Board				
...	30,394,000	...	...	30,394,000	30	Program expenditures				
...	...	1,593,700	...	1,593,700	30b	Program expenditures				
...	...	...	204,450	204,450		Transfer from: TB Vote 10 [1]				
...	...	...	576,000	576,000		TB Vote 15 [1]				
...	30,394,000	1,593,700	780,450	32,768,150		Total—Vote 30	31,189,463	1,578,687	...	31,232,389
...	4,636,000	...	(635,915)	4,000,085	(S)	Contributions to employee benefit plans	4,000,085	...	...	4,214,134
2,910	...	...	6,758	9,668	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,910	6,758	...
2,910	**35,030,000**	**1,593,700**	**151,293**	**36,777,903**		**Total Program—Budgetary**	**35,189,548**	**1,581,597**	**6,758**	**35,446,523**
						Northern Pipeline Agency [2]				
...	...	...	1,252,000	1,252,000	55	Program expenditures	188,454	1,063,546	...	288,007
...	...	...	15,237	15,237	(S)	Contributions to employee benefit plans	15,237	...	...	24,045
...	**...**	**...**	**1,267,237**	**1,267,237**		**Total Program—Budgetary**	**203,691**	**1,063,546**	**...**	**312,052**
						Total Ministry—				
8,366,260	**1,108,801,946**	**558,235,365**	**95,678,040**	**1,771,081,611**		**Budgetary**	**1,560,316,727**	**198,657,044**	**12,107,840**	**1,282,323,702** [2]
50,000,000	**...**	**...**	**...**	**50,000,000**		**Non-budgetary**	**...**	**...**	**50,000,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, Northern Pipeline Agency was transferred from Foreign Affairs and International Trade. Therefore, the previous year's amounts have been restated by $312,052.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Information dissemination and consensus building	191,465,164	190,086,409	3,307,000	2,054,840	16,081,234	15,473,013	19,267,745	19,267,745	...	...	191,585,653	188,346,517
Economic and social benefits	141,034,538	127,471,599	3,231,000	1,709,197	474,669,029	415,713,083	9,722,816	9,722,816	...	...	609,211,751	535,171,063
Environmental protection and mitigation	240,051,938	203,802,298	2,708,000	2,437,119	272,608,082	190,345,729	3,949,509	3,949,509	...	...	511,418,511	392,635,637
Safety and security of Canadians	33,077,722	31,817,040	1,123,000	426,496	3,901,531	3,899,679	4,448,479	4,448,479	...	...	33,653,774	31,694,736
Sound departmental management	67,947,500	66,894,043	311,000	304,640	724,000	723,750	...	...	...	...	68,982,500	67,922,433
Sub-total	673,576,862	620,071,389	10,680,000	6,932,292	767,983,876	626,155,254	37,388,549	37,388,549	...	...	1,414,852,189	1,215,770,386
Revenues netted against expenditures	(37,388,549)	(37,388,549)	...	...	...	...	(37,388,549)	(37,388,549)	...	...	...	...
Total Department—Budgetary	**636,188,313**	**582,682,840**	**10,680,000**	**6,932,292**	**767,983,876**	**626,155,254**	...	...	...	...	**1,414,852,189**	**1,215,770,386**
Atomic Energy of Canada Limited—												
Budgetary	**178,772,000**	**178,772,000**	...	...	...	...	...	...	...	...	**178,772,000**	**178,772,000**
Canadian Nuclear Safety Commission												
Health, safety, security and environmental protection	64,216,854	61,384,458	537,679	537,679	147,616	138,616	...	...	...	...	64,902,149	62,060,753
Non-proliferation and safeguards	5,177,216	5,177,216	33,533	33,533	494,384	309,600	...	...	...	...	5,705,133	5,520,349
Total Program—Budgetary	**69,394,070**	**66,561,674**	**571,212**	**571,212**	**642,000**	**448,216**	...	...	...	...	**70,607,282**	**67,581,102**
Cape Breton Development Corporation—												
Budgetary	**68,805,000**	**62,800,000**	...	...	...	...	...	...	...	...	**68,805,000**	**62,800,000**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...
National Energy Board												
Energy regulation and advice	36,777,903	35,189,548	...	...	...	...	...	...	...	...	36,777,903	35,189,548
Total Program—Budgetary	**36,777,903**	**35,189,548**	...	...	...	...	...	...	...	...	**36,777,903**	**35,189,548**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Northern Pipeline Agency (1)												
Regulation of construction of the Alaska Highway Gas Pipeline	1,267,237	203,691	...	...	...	...	...	...	...	...	1,267,237	203,691
Total Program—Budgetary	**1,267,237**	**203,691**	...	...	...	...	...	...	...	...	**1,267,237**	**203,691**
Total Ministry—												
Budgetary	**991,204,523**	**926,209,753**	**11,251,212**	**7,503,504**	**768,625,876**	**626,603,470**	...	...	...	...	**1,771,081,611**	**1,560,316,727**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...

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(1) During the year, Northern Pipeline Agency was transferred from Foreign Affairs and International Trade.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Information dissemination and consensus building				
...	145,000	...	37,046	182,046	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	168,230	13,816	...	597,390
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	25,000	...	...	25,000
...	500,000	...	(900)	499,100	Grant to the Congrès forestier mondial 2003 World Forestry Congress	499,100	...	...	250,000
...	470,000	...	(70,100)	399,900	Grant to the Food and Agriculture Organization of the United Nations (FAO) Trust Account	399,887	13	...	429,985
...	1,140,000	...	(33,954)	1,106,046		1,092,217	13,829	...	1,302,375
					Economic and social benefits				
...	331,000	...	(319,000)	12,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	11,750	250	...	40,987
...	...	...	20,000	20,000	Grant in support of clean-up of low level radiation waste in the Port Hope area	...	20,000	...	2,873
...	331,000	...	(299,000)	32,000		11,750	20,250	...	43,860
					Environmental protection and mitigation				
...	33,000	...	7,000	40,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	38,713	1,287	...	29,858
...	250,000	...	(250,000)	...	In support of the Property value protection program and the Municipal tax revenue loss protection program associated with low-level radioactive waste clean-up in the Port Hope area	...	...	...	...
...	...	4,910,000	(3,680,000)	1,230,000	Energuide for House Retrofit Incentive	1,213,887	16,113	...	...
...	...	125,000,000	...	125,000,000	(S) Canada Foundation for Sustainable Development Technology	125,000,000	...	...	...
...	283,000	129,910,000	(3,923,000)	126,270,000		126,252,600	17,400	...	29,858
					Safety and security of Canadians				
...	26,000	...	(24,000)	2,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,380	620	...	11,587

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Sound departmental management				
...	100,000	...	(85,000)	15,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	15,000	...	...	102,000
...	**1,880,000**	**129,910,000**	**(4,364,954)**	**127,425,046**	**Total—Grants**	**127,372,947**	**52,099**	...	**1,489,680**
					Contributions				
					Information dissemination and consensus building				
...	210,000	...	1,732,266	1,942,266	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	1,940,371	1,895	...	2,601,885
...	511,000	...	(448,940)	62,060	In support of the energy efficiency and alternative energy programs	62,060	...	...	195,185
...	4,800,000	...	(2,200,000)	2,600,000	GeoConnections Implementation Fund program	2,593,263	6,737	...	1,177,949
...	236,000	...	214,000	450,000	Ocean drilling program	450,000	...	...	220,500
...	40,000	...	33,000	73,000	Canadian Forestry Association	73,000	...	...	100,000
...	7,030,000	...	(2,928,920)	4,101,080	Model forest program	4,099,588	1,492	...	4,276,397
...	...	...	2,030,000	2,030,000	Climate Change Action Fund	2,025,264	4,736	...	493,422
...	...	...	374,934	374,934	Contribution in support of Action Plan 2000 on Climate Change	374,934	...	...	314,800
...	...	...	565,000	565,000	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	565,000	...	...	655,000
...	...	...	464,035	464,035	Saskatchewan Forest Centre	464,035	...	...	370,965
...	...	...	130,000	130,000	Contribution to the First Nations forestry program	124,400	5,600	...	124,400
...	...	...	5,583	5,583	Contribution to the International Energy Agency	5,583	...	...	1,403
...	...	...	250,000	250,000	Ice-storm recovery program—Asbestos	250,000	...	...	250,000
...	...	...	700,300	700,300	Contributions in support of the climate change: emission reduction package—Energy efficiency and alternative energy measures	618,864	81,436	...	...
...	...	...	1,226,930	1,226,930	Forest 2020/Greencover	734,434	492,496	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	3,847,629
...	12,827,000	...	2,148,188	14,975,188		14,380,796	594,392	...	14,629,535
					Economic and social benefits				
...	1,101,000	...	(382,200)	718,800	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	718,770	30	...	934,330
...	123,000	...	(123,000)	...	Ocean drilling program	...	...	...	121,500
...	39,100,000	...	(1,448,313)	37,651,687	Hibernia interest assistance	2,878,097	34,773,590	...	11,004,366
...	1,675,000	...	130,000	1,805,000	Forest Engineering Research Institute of Canada	1,805,000	...	...	1,750,000
...	3,053,000	...	9,200	3,062,200	Contribution to Forintek Canada Corporation	3,062,200	...	...	3,283,200
...	1,000,000	...	(376,279)	623,721	Contribution to the First Nations forestry program	596,177	27,544	...	642,653

...	1,550,000	...	(1,550,000)	...	Canada-China Wood Products Initiative	...	...	...	...
...	1,000,000	...	(100,000)	900,000	Contribution to the National Community Tree Foundation	900,000	...	...	1,000,000
...	33,700,000	...	405,101	34,105,101	Assistance to the Canadian softwood lumber sector	22,305,101	11,800,000	...	11,846,002
...	125,000	...	(125,000)	...	Contribution to the Asbestos Institute	...	...	...	...
3,134,598	1,111,000	...	(1,111,000)	3,134,598	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	...	...	3,134,598	468,416
3,025,295	1,599,000	...	(1,599,000)	3,025,295	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	797,610	...	2,227,685	846,664
...	18,000,000	8,380,000	18,894,504	45,274,504	(S) Payments to the Nova Scotia Offshore Revenues Account	45,274,504	...	...	21,620,233
...	26,600,000	17,808,420	79,833,251	124,241,671	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund(s)	124,241,671	...	...	55,982,123
...	...	223,637,505	(18,454,505)	205,183,000	(S) Newfoundland fiscal equalization offset payments	205,183,000	...	...	208,134,000
...	...	...	699,379	699,379	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	699,379	...	...	...
...	...	...	1,000,000	1,000,000	Petroleum Technology Research Centre	1,000,000	...	...	1,150,000
...	...	...	1,717,073	1,717,073	GeoConnections Implementation Fund program	1,689,826	27,247	...	1,373,620
...	...	...	10,235	10,235	Contribution to the International Energy Agency	10,235	...	...	4,676
...	...	...	620,000	620,000	Model forest program	620,000	...	...	621,041
...	...	...	8,397,182	8,397,182	Mountain Pine Beetle	1,452,181	6,945,001	...	25,000
...	...	...	137,220	137,220	Contribution to the International Energy Agency/Forest Energy Agreement	137,220	...	...	95,141
...	...	...	1,683,334	1,683,334	Contribution to the International Energy Agency Weyburn CO_2 Monitoring Project	1,683,334	...	...	1,583,333
...	...	...	100,700	100,700	Contribution in support of Action Plan 2000 on Climate Change	100,699	1	...	130,000
...	...	...	87,350	87,350	Forest 2020/Greencover	87,350	...	...	...
...	...	...	378,979	378,979	Contribution in support of aboriginal consultations	378,979	...	...	...
...	...	...	80,000	80,000	Contributions in support of the climate change technology and innovation initiatives—SaskPower	80,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	545,000
6,159,893	129,737,000	249,825,925	88,914,211	474,637,029		415,701,333	53,573,413	5,362,283	323,161,298
					Environmental protection and mitigation				
...	679,000	...	(279,761)	399,239	Contribution to the International Energy Agency	399,239	...	...	497,149
...	110,000	...	(110,000)	...	Contribution to the International Energy Agency/Forest Energy Agreement	...	...	...	118,202
...	854,000	...	(220,000)	634,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	633,948	52	...	581,272
...	32,297,000	...	(24,771,410)	7,525,590	In support of energy efficiency and alternative energy programs	7,525,589	1	...	7,802,622
...	3,616,000	...	(2,227,317)	1,388,683	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	1,388,683	...	...	2,107,402
...	46,000	...	(46,000)	...	Ocean drilling program	...	...	...	49,500
...	14,400,000	...	(2,493,924)	11,906,076	Climate Change Action Fund	9,663,047	2,243,029	...	13,686,125
...	1,791,000	...	(399,725)	1,391,275	Contribution to Saskatchewan Power/Maritime Electric company	1,391,275	...	...	1,373,715

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	400,000	...	(222,512)	177,488	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	177,488	...	...	312,122
...	6,755,000	...	(6,542,603)	212,397	In support of electricity distributors to promote the sale of electricity from emerging renewable energy sources	45,000	167,397	...	...
...	1,483,000	...	(1,483,000)	...	Contribution to the International Energy Agency Weyburn CO_2 Monitoring Project	...	...	...	...
...	7,155,000	...	(7,155,000)	...	In support of organizations associated with impact and adaptation research related to climate change	...	...	...	...
...	1,729,000	...	(1,729,000)	...	Climate Change Action Plan 2000—Afforestation measure	...	...	...	...
...	4,528,000	...	342,000	4,870,000	Wind Power Production Incentive	2,914,997	1,955,003	...	185,063
...	...	59,600,000	(3,000,000)	56,600,000	Contributions in support of the Ethanol expansion program component of the climate change: emission reduction package	...	56,600,000	...	...
...	...	15,271,000	3,011,000	18,282,000	Contributions in support of the climate change: emission reduction package—Energy efficiency and alternative energy measures	8,198,120	10,083,880	...	...
...	...	4,183,100	3,177,900	7,361,000	Contributions in support of the climate change technology and innovation initiatives—SaskPower	891,014	6,469,986	...	...
...	...	...	410,000	410,000	Contribution in support of Action Plan 2000 on climate change—SaskPower	410,000	...	...	400,000
...	...	...	25,922,332	25,922,332	Contribution in support of Action Plan 2000 on climate change	21,209,927	4,712,405	...	12,349,809
...	...	...	2,087,700	2,087,700	Model forest program	2,087,700	...	...	1,772,313
...	...	...	7,170,302	7,170,302	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	7,157,102	13,200	...	7,869,474
...	...	...	...	...	Items not required for the current year	...	...	...	140,000
...	75,843,000	79,054,100	(8,559,018)	146,338,082		64,093,129	82,244,953	...	49,244,768
					Safety and security of Canadians				
...	48,000	...	112,000	160,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	158,768	1,232	...	205,406
...	112,000	...	6,202	118,202	Contribution to the Canadian Inter-Agency Forest Fire Centre	118,202	...	...	...
...	45,000	...	(45,000)	...	Ocean drilling program	...	...	...	58,500
...	3,450,000	...	(1,453,092)	1,996,908	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	1,996,908	...	...	1,761,514
...	2,175,000	...	(550,579)	1,624,421	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,624,421	...	...	1,534,636
...	...	...	...	...	Items not required for the current year	...	...	...	627,322
...	5,830,000	...	(1,930,469)	3,899,531		3,898,299	1,232	...	4,187,378

					Sound departmental management				
...	100,000	...	51,000	151,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	151,000	...	...	302,606
...	558,000	...	...	558,000	Youth employment strategy	557,750	250	...	581,612
...	658,000	...	51,000	709,000		708,750	250	...	884,218
6,159,893	**224,895,000**	**328,880,025**	**80,623,912**	**640,558,830**	**Total—Contributions**	**498,782,307**	**136,414,240**	**5,362,283**	**392,107,197**
					Departmental Summary by Business Line				
...	13,967,000	...	2,114,234	16,081,234	Information dissemination and consensus building	15,473,013	608,221	...	15,931,910
6,159,893	130,068,000	249,825,925	88,615,211	474,669,029	Economic and social benefits	415,713,083	53,593,663	5,362,283	323,205,158
...	76,126,000	208,964,100	(12,482,018)	272,608,082	Environmental protection and mitigation	190,345,729	82,262,353	...	49,274,626
...	5,856,000	...	(1,954,469)	3,901,531	Safety and security of Canadians	3,899,679	1,852	...	4,198,965
...	758,000	...	(34,000)	724,000	Sound departmental management	723,750	250	...	986,218
6,159,893	**226,775,000**	**458,790,025**	**76,258,958**	**767,983,876**	**Total Department**	**626,155,254**	**136,466,339**	**5,362,283**	**393,596,877**
					Canadian Nuclear Safety Commission				
					Grants				
					Health, safety, security and environmental protection				
...	**20,000**	...	...	**20,000**	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	**11,000**	**9,000**	...	**11,000**
					Contributions				
					Health, safety, security and environmental protection				
...	22,000	...	13,000	35,000	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	35,000	...	...	25,000
...	...	...	19,316	19,316	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	19,316	...	...	17,480
...	...	...	13,300	13,300	Contribution to Organization for Economic Cooperation and Development (OECD) for Piping Failure Data Exchange (OPDE) Project	13,300	...	...	19,625
...	...	...	30,000	30,000	Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	30,000	...	...	15,000
...	...	...	30,000	30,000	Contribution to McMaster University for the University Network of Excellence in Nuclear Engineering (UNENE) project	30,000	...	...	60,000
...	...	...	...	...	Items not required for the current year	...	...	...	44,141
...	22,000	...	105,616	127,616		127,616	...	...	181,246

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Non-proliferation and safeguards				
...	600,000	...	(105,616)	494,384	Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	309,600	184,784	...	586,100
...	**622,000**	...	...	**622,000**	**Total—Contributions**	**437,216**	**184,784**	...	**767,346**
					Program Summary by Business Line				
...	42,000	...	105,616	147,616	Health, safety, security and environmental protection	138,616	9,000	...	192,246
...	600,000	...	(105,616)	494,384	Non-proliferation and safeguards	309,600	184,784	...	586,100
...	**642,000**	...	...	**642,000**	**Total Program**	**448,216**	**193,784**	...	**778,346**
6,159,893	**227,417,000**	**458,790,025**	**76,258,958**	**768,625,876**	**Total Ministry**	**626,603,470**	**136,660,123**	**5,362,283**	**394,375,223**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Information dissemination and consensus building			
Sales of goods and services	19,267,745	18,409,971	11,124,224
Other revenues	...	857,774	923,323
	19,267,745	19,267,745	12,047,547
Economic and social benefits			
Sales of goods and services	9,722,816	9,044,073	11,224,237
Other revenues	...	678,743	342,734
	9,722,816	9,722,816	11,566,971
Environmental protection and mitigation			
Sales of goods and services	3,949,509	3,439,957	5,495,922
Other revenues	...	509,552	538,217
	3,949,509	3,949,509	6,034,139
Safety and security of Canadians			
Sales of goods and services	4,448,479	4,178,907	7,278,334
Other revenues	...	269,572	173,301
	4,448,479	4,448,479	7,451,635
Sound departmental management			
Sales of goods and services	...	...	58,240
Other revenues	...	...	20,019
	...	...	78,259
Total Ministry—Budgetary	**37,388,549**	**37,388,549**	**37,178,551**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—		
Consolidated accounts—		
Atomic Energy of Canada Limited—Interest	153,403	181,361
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	747,210	1,001,595
Refunds of expenditures pertaining to capital purchased	1,015	11,327
Refunds of transfer payments—Subsidies and capital assistance	784,612	127,197
Refunds of other transfer payments	609,919	1,483,194
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,054,037	2,330,990
	4,196,793	4,954,303
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	72,597,709	29,673,271
Licences and permits	2,506,182	2,769,154
	75,103,891	*32,442,425*
Lease and use of public property	*568,372*	*469,958*
Services of a regulatory nature	*982,679*	*944,545*
Services of a non-regulatory nature	*21,359,215*	*22,004,534*
Sales of goods and information products—		
Charts, maps and plans	*8,352,054*	*15,619,290*
Other fees and charges	*55,310,755*	*33,248,972*
	161,676,966	104,729,724
Proceeds from the disposal of surplus Crown assets	209,731	302,985
Miscellaneous revenues—		
Interest on overdue accounts receivables	7,915	49,876
Total Department	**166,244,808**	**110,218,249**
Canadian Nuclear Safety Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,654	38,645
Adjustments to prior year's payables	119,194	17,039
	128,848	55,684

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Services of a regulatory nature—		
Cost recovery	42,132,986	38,209,416
Proceeds from the disposal of surplus Crown assets	2,019	14,395
Miscellaneous revenues—		
Deferred revenue from services of a regulatory nature	6,445,602	10,210,591
Access to information	1,424	1,119
Sundries	13,928	133,345
	6,460,954	10,345,055
Total Program	**48,724,807**	**48,624,550**
National Energy Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	16,034	35,828
Adjustments to prior year's payables	263,945	50,233
	279,979	86,061
Sales of goods and services—		
Rights and privileges	800	1,000
Services of a regulatory nature	39,551,358	35,727,708
Other fees and charges	507	146,028
	39,552,665	35,874,736
Proceeds from the disposal of surplus Crown assets	6,758	2,910
Total Program	**39,839,402**	**35,963,707**
Northern Pipeline Agency (1)		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	653,781	588,599
Other fees and charges	—	65
Total Program	**653,781**	**588,664**

	Current year	Previous year
	$	$
Ministry Summary		
Other revenues		
Return on investments	153,403	181,361
Refunds of previous years' expenditures	4,605,620	5,096,048
Sales of goods and services	244,016,398	179,402,540
Proceeds from the disposal of surplus Crown assets	218,508	320,290
Miscellaneous revenues	6,468,869	10,394,931
Total Ministry	**255,462,798**	**195,395,170** (1)

(1) During the year, Northern Pipeline Agency was transferred from Foreign Affairs and International Trade. Therefore, the previous year's amounts have been restated by $588,664.

SECTION 19

2003-2004

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate
House of Commons
Library of Parliament

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The Senate

Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Descriptions

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Descriptions

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this activity.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this activity:

- House Officers' additional salaries;
- Budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;
- other personnel costs; and
- institution's administrative costs for supporting this activity.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;

- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

Library of Parliament

Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

Business Line Descriptions

Services to parliamentarians

As the library's primary clients, Parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

Services to authorized clients

Other authorized clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorized clients.

Provide collections to Parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	41,705,950	...	...	41,705,950	1	Program expenditures				
...	...	2,746,900	...	2,746,900	1b	Program expenditures				
...	41,705,950	2,746,900	...	44,452,850		Total—Vote 1	44,165,170	287,680	...	41,223,187
...	20,425,100	827,700	1,658,111	22,910,911	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	22,910,911	...	...	21,173,511
...	4,901,000	...	204,792	5,105,792	(S)	Contributions to employee benefit plans	5,105,792	...	...	5,396,940
...	...	...	8,710	8,710	(S)	Refunds of amounts credited to revenues in previous years	8,710	...	...	...
...	**67,032,050**	**3,574,600**	**1,871,613**	**72,478,263**		**Total Program—Budgetary**	**72,190,583**	**287,680**	**...**	**67,793,638**
						House of Commons				
...	205,515,362	...	...	205,515,362	5	Program expenditures				
...	...	2,908,116	...	2,908,116	5b	Program expenditures				
...	205,515,362	2,908,116	...	208,423,478		Total—Vote 5	202,806,652	5,616,826	...	195,661,784
...	90,586,218	12,255,825	1,702,633	104,544,676	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	104,544,676	...	...	100,310,073
...	28,685,887	...	(2,903,723)	25,782,164	(S)	Contributions to employee benefit plans	25,782,164	...	...	27,162,968
...	**324,787,467**	**15,163,941**	**(1,201,090)**	**338,750,318**		**Total Program—Budgetary**	**333,133,492**	**5,616,826**	**...**	**323,134,825**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Library of Parliament				
...	23,869,000	...	...	23,869,000	10	Program expenditures				
...	...	750,000	...	750,000	10b	Program expenditures				
...	...	...	70,000	70,000		Transfer from TB Vote 10 [1]				
...	23,869,000	750,000	70,000	24,689,000		Total—Vote 10	24,687,793	1,207	...	23,986,135
...	3,804,000	...	(329,477)	3,474,523	(S)	Contributions to employee benefit plans	3,474,523	...	...	3,682,494
...	**27,673,000**	**750,000**	**(259,477)**	**28,163,523**		**Total Program—Budgetary**	**28,162,316**	**1,207**	**...**	**27,668,629**
...	**419,492,517**	**19,488,541**	**411,046**	**439,392,104**		**Total Ministry—Budgetary**	**433,486,391**	**5,905,713**	**...**	**418,597,092**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
The Senate												
Senators and their offices	36,682,490	35,595,163	...	...	172,970	172,970	...	...	...	...	36,855,460	35,768,133
Chamber operations	5,630,299	5,282,528	17,906	17,906	...	...	...	...	...	...	5,648,205	5,300,434
Committees and associations	7,428,667	6,606,427	8,463	8,463	645,515	645,515	...	...	...	...	8,082,645	7,260,405
Administrative support	19,844,616	21,814,274	2,047,337	2,047,337	...	...	...	...	...	...	21,891,953	23,861,611
Total Program—Budgetary	**69,586,072**	**69,298,392**	**2,073,706**	**2,073,706**	**818,485**	**818,485**	**...**	**...**	**...**	**...**	**72,478,263**	**72,190,583**
House of Commons												
Constituency	218,364,643	211,651,061	4,658,996	4,329,522	...	...	213,359	238,231	...	...	222,810,280	215,742,352
Chamber	18,366,226	17,138,221	356,816	756,742	...	...	20,742	21,718	...	...	18,702,300	17,873,245
Committee	18,637,638	17,715,659	345,248	504,237	1,132,610	1,132,610	39,376	59,858	...	...	20,076,120	19,292,648
Caucus	24,415,507	24,471,038	732,378	532,186	...	...	54,980	74,859	...	...	25,092,905	24,928,365
Institution	51,734,915	51,850,943	878,581	4,064,188	...	...	544,783	618,249	...	...	52,068,713	55,296,882
Sub-total	331,518,929	322,826,922	6,972,019	10,186,875	1,132,610	1,132,610	873,240	1,012,915	...	...	338,750,318	333,133,492
Revenues netted against expenditures	(873,240)	(1,012,915)	...	...	...	...	(873,240)	(1,012,915)	...	...	...	...
Total Program—Budgetary	**330,645,689**	**321,814,007**	**6,972,019**	**10,186,875**	**1,132,610**	**1,132,610**	**...**	**...**	**...**	**...**	**338,750,318**	**333,133,492**
Library of Parliament												
Services to parliamentarians	10,752,230	10,256,546	...	...	...	...	...	...	...	...	10,752,230	10,256,546
Services to authorized clients	711,784	680,841	...	...	...	...	...	...	...	...	711,784	680,841
Provide collections to Parliament	4,254,782	3,920,434	...	...	...	...	...	...	...	...	4,254,782	3,920,434
Services to the public	2,254,924	2,510,245	...	...	...	...	203,000	202,914	...	...	2,051,924	2,307,331
Infrastructure services	10,392,803	10,997,164	...	...	...	...	...	...	...	...	10,392,803	10,997,164
Sub-total	28,366,523	28,365,230	...	...	...	...	203,000	202,914	...	...	28,163,523	28,162,316
Revenues netted against expenditures	(203,000)	(202,914)	...	...	...	...	(203,000)	(202,914)	...	...	...	...
Total Program—Budgetary	**28,163,523**	**28,162,316**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**28,163,523**	**28,162,316**
Total Ministry—Budgetary	**428,395,284**	**419,274,715**	**9,045,725**	**12,260,581**	**1,951,095**	**1,951,095**	**...**	**...**	**...**	**...**	**439,392,104**	**433,486,391**

Transfer Payments

Source of authorities						Disposition of authorities			
	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					The Senate				
					Grants				
					Senators and their offices				
...	**167,000**	...	**5,970**	**172,970**	(S) Pensions to retired senators	**172,970**	...	...	**98,565**
					Contributions				
					Committees and associations				
...	**289,600**	**330,000**	**25,915**	**645,515**	Contributions to parliamentary associations	**645,515**	...	...	**115,314**
...	**456,600**	**330,000**	**31,885**	**818,485**	**Total Program**	**818,485**	...	...	**213,879**
					House of Commons				
					Contributions				
					Committee				
...	749,210	...	383,400	1,132,610	Contributions to parliamentary and procedural associations	1,132,610	...	...	873,743
...	**749,210**	...	**383,400**	**1,132,610**	**Total Program**	**1,132,610**	...	...	**873,743**
...	**1,205,810**	**330,000**	**415,285**	**1,951,095**	**Total Ministry**	**1,951,095**	...	...	**1,087,622**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	11,992	13,390	14,760
Proceeds from the disposal of assets	2,460	2,747	27,353
Transfers from Parliamentary restaurant	193,226	215,751	126,280
Gymnasium membership fees	2,602	2,905	3,528
Proceeds from recycled paper	2,642	2,950	4,762
Other recoveries	437	488	628
	213,359	238,231	177,311
Chamber			
Fees from rental of various rooms for non-Parliamentary functions	6,180	6,471	6,401
Proceeds from the disposal of assets	148	155	9,291
Transfers from Parliamentary restaurant	11,679	12,229	12,102
Gymnasium membership fees	1,248	1,307	1,579
Proceeds from recycled paper	1,268	1,327	2,132
Other recoveries	219	229	279
	20,742	21,718	31,784
Committee			
Parliamentary associations' membership fees	13,679	20,794	22,420
Fees from rental of various rooms for non-Parliamentary functions	2,987	4,540	5,835
Proceeds from the disposal of assets	249	378	18,232
Transfers from Parliamentary restaurant	19,536	29,698	24,922
Gymnasium membership fees	639	972	1,195
Proceeds from recycled paper	649	987	1,612
Other recoveries	1,637	2,489	1,812
	39,376	59,858	76,028
Caucus			
Fees from rental of various rooms for non-Parliamentary functions	2,953	4,021	4,814
Proceeds from the disposal of assets	10,550	14,365	2,192
Transfers from Parliamentary restaurant	39,775	54,156	54,302
Gymnasium membership fees	785	1,069	1,329
Proceeds from recycled paper	798	1,086	1,793
Other recoveries	119	162	227
	54,980	74,859	64,657
Institution			
Fees from rental of various rooms for non-Parliamentary functions	17,187	19,505	21,338
Proceeds from the disposal of assets	23,962	27,193	35,093
Transfers from Parliamentary restaurant	494,909	561,650	578,610
Gymnasium membership fees	4,007	4,547	5,369
Proceeds from recycled paper	4,069	4,618	7,246
Other recoveries	649	736	941
	544,783	618,249	648,597
Total Program—Budgetary	**873,240**	**1,012,915**	**998,377**
Library of Parliament			
Budgetary (respendable revenues)			
Services to parliamentarians	...	...	43,743
Services to the public	203,000	202,914	160,037
Total Program—Budgetary	**203,000**	**202,914**	**203,780**
Total Ministry—Budgetary	**1,076,240**	**1,215,829**	**1,202,157**

Revenues

	Current year	Previous year
	$	$
The Senate		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,848	88,569
Adjustments to prior year's payables	288,544	(34,337)
	296,392	54,232
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the *Members of Parliament Retiring Allowances Act*	37,335	(21,608)
Total Program	**333,727**	**32,624**
House of Commons		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	343,096	207,470
Adjustments to prior year's payables	327,288	...
	670,384	207,470
Sales of goods and services—		
Other fees and charges—		
Users charges respendable	94,592	110,000
Proceeds from the disposal of surplus Crown assets	44,839	224,390
Miscellaneous revenues	873,484	796,217
Total Program	**1,683,299**	**1,338,077**
Library of Parliament		
Other revenues—		
Sales of goods and services—		
Sales of goods and information products	802,270	746,288
Total Program	**802,270**	**746,288**[1]
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	966,776	261,702
Sales of goods and services	896,862	856,288
Proceeds from the disposal of surplus Crown assets	44,839	224,390
Miscellaneous revenues	910,819	774,609
Total Ministry	**2,819,296**	**2,116,989**[1]

(1) Amends reporting in previous year's Public Accounts.

SECTION 20

2003-2004

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management Development

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the Environment and the Economy

Office of Indian Residential Schools Resolution of Canada

Security Intelligence Review Committee

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Department

Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Descriptions

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry, task forces and others

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resources services as well as responses to requests for access to information under the *Access to Information Act* and the *Privacy Act*.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objectives

Canadian Centre for Management Development (CCMD)'s objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Public Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

Business Line Descriptions

Canadian Centre for Management Development

CCMD contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the knowledge of best practices from Canada and around the world, offers a single window to countries and international organizations seeking access to Canadian public sector knowledge and know-how. It provides training courses designed to help Public Service managers develop the leadership skills and acquire the knowledge and know-how they need to serve in the knowledge age. It offers training programs to support career and community development, learning events to help managers share and exchange in real time and deepen their understanding of issues and computer-based learning to support self-learning, knowledge sharing and learning networks. CCMD operates as a service centre through which Public Service managers can become a vibrant management community.

Canadian Intergovernmental Conference Secretariat

Objectives

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Descriptions

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objectives

To advance transportation safety.

Business Line Descriptions

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Descriptions

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act*—Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objectives

Take the necessary measures to:

- ensure recognition of the status of each of the official languages; and

- ensure compliance with the spirit and intent of the Act in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

Business Line Descriptions

Investigations

Conduct investigations, carry out special studies, and make recommendations aimed at enhancing the acceptance and implementation of the *Official Languages Act*.

Communications, research and analysis

Define the strategic directions for the Office of the Commissioner. Act as a liaison with the various government agencies and organizations active in the field of official languages. Inform parliamentarians and members of the public of the provisions and scope of the Act and on the role of the Commissioner.

Corporate services

Provide advice, services and products in the following fields: financial management, human resources management, information and technology management, and administrative services.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

The provision of objective views and information regarding the state of the debate on the environment and the economy

The National Round Table on the Environment and the Economy (NRTEE) is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Office of Indian Residential Schools Resolution of Canada

Objectives

Management of the Indian Residential Schools Resolution Claims Inventory.

Business Line Descriptions

Office of Indian residential schools resolution of Canada

In order to carry out its mandate, the Office will manage the Indian Residential Schools Resolution Claims Inventory by:

- negotiating with the Churches to determine apportionment of liability;
- developing and implementing alternative dispute resolution mechanisms; and,
- implementing resolution focused litigations strategies.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service (CSIS) performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Descriptions

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the CSIS; and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	102,156,000	...	...	102,156,000	1	Program expenditures				
...	...	26,285,562	...	26,285,562	1a	Program expenditures				
...	...	1,869,152	...	1,869,152	1b	Program expenditures				
...	...	...	212,194	212,194		Transfer from: TB Vote 10 [1]				
...	...	...	864,000	864,000		TB Vote 15 [1]				
...	102,156,000	28,154,714	1,076,194	131,386,908		Total—Vote 1	125,175,444	6,211,464	...	125,560,410
...	137,172	...	4,150	141,322	(S)	The Prime Minister's salary and motor car allowance	141,322	...	...	137,172
...	66,946	...	1,972	68,918	(S)	President of the Privy Council—Salary and motor car allowance	68,918	...	...	66,946
...	66,946	...	1,992	68,938	(S)	Leader of the Government in the Senate—Salary and motor car allowance	68,938	...	...	66,946
...	23,342	...	1,606	24,948	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	24,948	...	...	25,891
...	12,016,004	...	714,981	12,730,985	(S)	Contributions to employee benefit plans	12,730,985	...	...	12,094,323
6,638	...	...	36,023	42,661	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,638	11,023	25,000	5,028
6,638	**114,466,410**	**28,154,714**	**1,836,918**	**144,464,680**		**Total Department—Budgetary**	**138,217,193**	**6,222,487**	**25,000**	**137,956,716**
						Canadian Centre for Management Development				
...	25,894,000	...	...	25,894,000	5	Program expenditures				
...	...	2,488,000	...	2,488,000	5a	Program expenditures				
...	...	3,043,510	...	3,043,510	5b	Program expenditures				
...	...	...	856,759	856,759		Transfer from: TB Vote 10 [1]				
...	...	...	254,000	254,000		TB Vote 15 [1]				
...	25,894,000	5,531,510	1,110,759	32,536,269		Total—Vote 5	28,225,953	4,310,316	...	25,866,883
...	1,472,000	...	1,064,262	2,536,262	(S)	Contributions to employee benefit plans	2,536,262	...	...	2,408,200
100	...	...	14,032	14,132	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	100	14,032	...
...	...	...	3,703,926	3,703,926	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	3,703,926	...	...	4,243,463
100	**27,366,000**	**5,531,510**	**5,892,979**	**38,790,589**		**Total Program—Budgetary**	**34,466,141**	**4,310,416**	**14,032**	**32,518,546**

						Canadian Intergovernmental Conference Secretariat				
...	3,576,000	...	...	3,576,000	10	Program expenditures				
...	...	2,197,000	...	2,197,000	10a	Program expenditures				
...	...	...	35,000	35,000		Transfer from: TB Vote 10 (1)				
...	...	...	29,000	29,000		TB Vote 15 (1)				
...	3,576,000	2,197,000	64,000	5,837,000		Total – Vote 10	4,890,949	946,051	...	4,759,475
...	354,000	...	15,791	369,791	(S)	Contributions to employee benefit plans	369,791	...	...	270,230
20	...	...	...	20	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	20	...	...
20	**3,930,000**	**2,197,000**	**79,791**	**6,206,811**		**Total Program—Budgetary**	**5,260,740**	**946,071**	**...**	**5,029,705**
						Canadian Transportation Accident Investigation and Safety Board				
...	22,304,000	...	...	22,304,000	15	Program expenditures				
...	...	4,889,000	...	4,889,000	15b	Program expenditures				
...	...	...	163,282	163,282		Transfer from: TB Vote 10 (1)				
...	...	...	2,139,000	2,139,000		TB Vote 15 (1)				
...	22,304,000	4,889,000	2,302,282	29,495,282		Total – Vote 15	28,450,294	1,044,988	...	28,117,406
...	3,409,000	...	101,651	3,510,651	(S)	Contributions to employee benefit plans	3,510,651	...	...	3,098,162
21,794	...	...	101,464	123,258	(S)	Spending of proceeds from the disposal of surplus Crown assets	95,750	2,508	25,000	38,940
...	...	...	...	...		Appropriations not required for the current year	...	...	...	22,192
21,794	**25,713,000**	**4,889,000**	**2,505,397**	**33,129,191**		**Total Program—Budgetary**	**32,056,695**	**1,047,496**	**25,000**	**31,276,700**
						Chief Electoral Officer				
...	12,868,000	...	...	12,868,000	20	Program expenditures				
...	...	267,472	...	267,472	20b	Program expenditures				
...	...	...	159,064	159,064		Transfer from: TB Vote 5 (1)				
...	...	...	365,000	365,000		TB Vote 15 (1)				
...	12,868,000	267,472	524,064	13,659,536		Total – Vote 20	13,400,745	258,791	...	12,528,143
...	209,491	...	8,039	217,530	(S)	Salary of the Chief Electoral Officer	217,530	...	...	210,297
...	34,149,000	57,628,000	(383,054)	91,393,946	(S)	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, and the *Electoral Boundaries Readjustment Act*)	91,393,946	...	...	55,672,281
...	2,583,000	...	2,152,606	4,735,606	(S)	Contributions to employee benefit plans	4,735,606	...	...	5,173,597
...	...	...	90	90	(S)	Collection agency fees	90	...	...	15
...	...	...	3,598	3,598	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,598	...	...	1,680
...	**49,809,491**	**57,895,472**	**2,305,343**	**110,010,306**		**Total Program—Budgetary**	**109,751,515**	**258,791**	**...**	**73,586,013**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Commissioner of Official Languages				
...	16,225,000	...	...	16,225,000	25	Program expenditures				
...	...	560,500	...	560,500	25b	Program expenditures				
...	...	...	103,000	103,000		Transfer from: TB Vote 10 [1]				
...	...	...	105,000	105,000		TB Vote 15 [1]				
...	16,225,000	560,500	208,000	16,993,500		Total—Vote 25	16,454,641	538,859	...	15,102,830
...	2,045,000	...	(287,283)	1,757,717	(S)	Contributions to employee benefit plans	1,757,717	...	...	1,582,176
326	...	...	1,929	2,255	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	326	1,929	...
326	**18,270,000**	**560,500**	**(77,354)**	**18,753,472**		**Total Program—Budgetary**	**18,212,358**	**539,185**	**1,929**	**16,685,006**
						National Round Table on the Environment and the Economy				
...	4,658,000	...	...	4,658,000	30	Program expenditures				
...	...	34,915	...	34,915	30b	Program expenditures				
...	...	...	143,000	143,000		Transfer from: TB Vote 10 [1]				
...	...	...	19,000	19,000		TB Vote 15 [1]				
...	4,658,000	34,915	162,000	4,854,915		Total—Vote 30	4,528,943	325,972	...	4,984,093
...	20,000	...	(12,524)	7,476	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	7,476	...	...	3,857
...	337,000	...	14,670	351,670	(S)	Contributions to employee benefit plans	351,670	...	...	352,861
...	...	...	50	50	(S)	Spending of proceeds from the disposal of surplus Crown assets	50	...	...	...
...	**5,015,000**	**34,915**	**164,196**	**5,214,111**		**Total Program—Budgetary**	**4,888,139**	**325,972**	**...**	**5,340,811**
						Office of Indian Residential Schools Resolution of Canada [2]				
...	...	...	52,870,000	52,870,000	25	Program expenditures				
...	...	...	32,263,000	32,263,000	25a	Program expenditures				
...	...	...	21,000	21,000		Transfer from TB Vote 15 [1]				
...	...	...	85,154,000	85,154,000		Total—Vote 25	73,550,006	11,603,994	...	52,156,185
...	...	...	3,604,816	3,604,816	(S)	Contributions to employee benefit plans	3,604,816	...	...	3,332,247
...	...	...	200,000	200,000	(S)	Court awards	200,000	...	...	295,664
...	...	...	11,306	11,306	(S)	Refunds of amounts credited to revenues in previous years	11,306	...	...	...
...	**...**	**...**	**88,970,122**	**88,970,122**		**Total Program—Budgetary**	**77,366,128**	**11,603,994**	**...**	**55,784,096**

						Public Service Staff Relations Board [1]				
...	5,840,000	...	(5,840,000)	...	35	Program expenditures				
...	...	1,841,000	(1,841,000)	...	35a	Program expenditures				
...	5,840,000	1,841,000	(7,681,000)	...		Total—Vote 35	...	...	...	...
...	800,000	...	(800,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**6,640,000**	**1,841,000**	**(8,481,000)**	...		**Total Program—Budgetary**	...	...	...	...
						Security Intelligence Review Committee				
...	2,111,000	...	...	2,111,000	40	Program expenditures				
...	...	...	95,000	95,000		Transfer from TB Vote 15 [1]				
...	2,111,000	...	95,000	2,206,000		Total—Vote 40	1,885,056	320,944	...	1,871,236
...	227,000	...	(35,698)	191,302	(S)	Contributions to employee benefit plans	191,302	...	...	227,000
116	...	...	...	116	(S)	Spending of proceeds from the disposal of surplus Crown assets	116	...	...	360
116	**2,338,000**	...	**59,302**	**2,397,418**		**Total Program—Budgetary**	**2,076,474**	**320,944**	...	**2,098,596**
28,994	**253,547,901**	**101,104,111**	**93,255,694**	**447,936,700**		**Total Ministry—Budgetary**	**422,295,383**	**25,575,356**	**65,961**	**360,276,189** [2&3]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by $55,784,096.

[3] During the year, Public Service Staff Relations Board was transferred to Canadian Heritage. Therefore, the previous year's amounts have been restated by $6,542,020.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Office of the Prime Minister	8,863,181	7,936,515	...	1,320	...	...	...	...	...	...	8,863,181	7,937,835
Ministers' offices	8,225,672	6,490,580	...	27,742	...	...	...	...	...	...	8,225,672	6,518,322
Privy Council Office	55,575,539	53,226,380	7,000	261,887	8,747,000	7,785,379	...	...	...	...	64,329,539	61,273,646
Commissions of inquiry, task forces and others	11,322,695	11,387,576	50,000	424,187	...	...	...	...	...	...	11,372,695	11,811,763
Corporate services	47,104,230	43,367,126	4,569,363	7,308,501	...	...	...	...	...	...	51,673,593	50,675,627
Total Department—Budgetary	**131,091,317**	**122,408,177**	**4,626,363**	**8,023,637**	**8,747,000**	**7,785,379**	**...**	**...**	**...**	**...**	**144,464,680**	**138,217,193**
Canadian Centre for Management Development—Budgetary	**38,615,589**	**34,297,870**	**...**	**...**	**175,000**	**168,271**	**...**	**...**	**...**	**...**	**38,790,589**	**34,466,141**
Canadian Intergovernmental Conference Secretariat—Budgetary	**6,206,811**	**5,260,740**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**6,206,811**	**5,260,740**
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	31,598,905	30,698,867	1,530,286	1,357,828	...	...	...	...	...	...	33,129,191	32,056,695
Total Program—Budgetary	**31,598,905**	**30,698,867**	**1,530,286**	**1,357,828**	**...**	**...**	**...**	**...**	**...**	**...**	**33,129,191**	**32,056,695**
Chief Electoral Officer												
Elections	69,149,287	69,149,287	...	...	22,248,347	22,248,347	...	...	...	...	91,397,634	91,397,634
Administration	18,612,672	18,353,881	...	...	...	...	...	...	...	...	18,612,672	18,353,881
Total Program—Budgetary	**87,761,959**	**87,503,168**	**...**	**...**	**22,248,347**	**22,248,347**	**...**	**...**	**...**	**...**	**110,010,306**	**109,751,515**
Commissioner of Official Languages												
Investigations	5,290,006	6,392,835	...	...	...	...	...	...	...	...	5,290,006	6,392,835
Communications, research and analysis	5,773,021	5,880,182	...	...	...	...	...	...	...	...	5,773,021	5,880,182
Corporate services	7,690,445	5,939,341	...	...	...	...	...	...	...	...	7,690,445	5,939,341
Total Program—Budgetary	**18,753,472**	**18,212,358**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**18,753,472**	**18,212,358**

National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,214,111	4,888,139	...	...	...	...	...	...	...	...	5,214,111	4,888,139
Total Program—Budgetary	**5,214,111**	**4,888,139**	...	...	...	...	...	...	...	...	**5,214,111**	**4,888,139**
Office of Indian Residential Schools Resolution of Canada—[1] **Budgetary**	**84,356,341**	**72,095,152**	...	**657,195**	**4,613,781**	**4,613,781**	...	...	...	...	**88,970,122**	**77,366,128**
Security Intelligence Review Committee— Budgetary	**2,397,418**	**2,024,393**	...	**52,081**	...	...	...	...	...	...	**2,397,418**	**2,076,474**
Total Ministry— Budgetary	**405,995,923**	**377,388,864**	**6,156,649**	**10,090,741**	**35,784,128**	**34,815,778**	...	...	...	...	**447,936,700**	**422,295,383**

[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Privy Council Office				
...	**53,000**	...	...	**53,000**	Institute of Intergovernmental Affairs, Queen's University	**53,000**	...	...	**53,000**
					Contributions				
					Privy Council Office				
...	2,594,000	2,909,800	...	5,503,800	Federal interlocutor's contribution program	5,597,692	(93,892)	...	4,443,850
...	...	6,740,200	(3,550,000)	3,190,200	Urban Aboriginal Strategy	2,134,687	1,055,513	...	...
...	**2,594,000**	**9,650,000**	**(3,550,000)**	**8,694,000**	**Total—Contributions**	**7,732,379**	**961,621**	...	**4,443,850**
...	**2,647,000**	**9,650,000**	**(3,550,000)**	**8,747,000**	**Total Department**	**7,785,379**	**961,621**	...	**4,496,850**
					Canadian Centre for Management Development				
					Contributions				
...	175,000	...	...	175,000	Contribute to research or activities related to the theory and practice of public sector management	168,271	6,729	...	170,000
...	**175,000**	...	...	**175,000**	**Total Program**	**168,271**	**6,729**	...	**170,000**
					Chief Electoral Officer				
					Other transfer payments				
					Elections				
...	...	21,993,000	218	21,993,218	(S) Allowance to eligible registered political parties (new political financial provision under the *Canada Elections Act*)	21,993,218	...	...	...
...	...	264,000	(8,871)	255,129	(S) Reimbursement of eligible election expenses to candidates for the May and June 2003 by-elections	255,129	...	...	647,320
...	...	**22,257,000**	**(8,653)**	**22,248,347**	**Total Program**	**22,248,347**	...	...	**647,320**

					Office of Indian Residential Schools Resolution of Canada [1]				
					Contributions				
...	...	...	4,613,781	4,613,781	Contributions for the purpose of consultation and policy development	4,613,781	...	...	927,161
...	...	...	**4,613,781**	**4,613,781**	**Total Program**	**4,613,781**	...	...	**927,161**
...	**2,822,000**	**31,907,000**	**1,055,128**	**35,784,128**	**Total Ministry**	**34,815,778**	**968,350**	...	**6,241,331**[1]

(S) Statutory transfer payment.

[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by $927,161.

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Salaries	10,975	26,887
Purchase of goods and services	286,229	137,339
Transfer payments	43,289	94,875
Adjustments to prior year's payables	131,474	238,419
	471,967	497,520
Proceeds from the disposal of surplus Crown assets	36,023	6,638
Miscellaneous revenues—		
Sale of statutory instruments pursuant to the *Statutory Instruments Act*	1,043	909
Proceeds from sales	16,096	23,145
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	3,259	2,422
Policy Research Initiative (PRI)—Conference revenues	...	440,854
Sundries	3,604	1,074
	24,002	468,404
Total Department	**531,992**	**972,562**
Canadian Centre for Management Development		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	47,746	665
Adjustments to prior year's payables	...	4,680
	47,746	5,345
Sales of goods and services—		
Services of a non-regulatory nature—		
Section 29.1 of the *Financial Administration Act*—		
Course fees and other related revenues	3,703,926	4,243,463
Deferred revenue, collected but not earned	...	7,378
Earned revenues and not collected	11,281	1,075,116
Non respendable revenues	9,000,000	7,500,000
	12,715,207	12,825,957
Proceeds from the disposal of surplus Crown assets	14,032	100
Miscellaneous revenues	4,997	250
Total Program	**12,781,982**	**12,831,652**

	Current year	Previous year
	$	$
Canadian Intergovernmental Conference Secretariat		
Other revenues—		
Refunds of previous years' expenditures	836	1,481
Proceeds from the disposal of surplus Crown assets	...	20
Miscellaneous revenues—		
Provincial government contributions	1,110,000	916,800
Sundries	275	321
	1,110,275	917,121
Total Program	**1,111,111**	**918,622**
Canadian Transportation Accident Investigation and Safety Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,724	...
Adjustments to prior year's payables	28,995	8,680
	36,719	8,680
Sales of goods and services—		
Other fees and charges—		
Access to information program—Fees	2,401	682
Section 29.1 of the *Financial Administration Act*—		
Repayment by provinces for various investigations	...	25,693
	2,401	26,375
Proceeds from the disposal of surplus Crown assets	101,464	38,930
Miscellaneous revenues	3,816	84,676
Total Program	**144,400**	**158,661**
Chief Electoral Officer		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	42,686	...
Proceeds from the disposal of surplus Crown assets	3,598	1,680
Miscellaneous revenues	11,828	137,958
Total Program	**58,112**	**139,638**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Commissioner of Official Languages		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,589	...
Adjustments to prior year's payables	5,000	...
	7,589	...
Proceeds from the disposal of surplus Crown assets	1,929	326
Total Program	**9,518**	**326**
National Round Table on the Environment and the Economy		
Other revenues—		
Sales of goods and services—		
Sales of goods and information products—		
Section 29.1 of the *Financial Administration Act*—		
Proceeds from the sale of publications	7,476	3,857
Proceeds from the disposal of surplus Crown assets	50	...
Total Program	**7,526**	**3,857**
Office of Indian Residential Schools Resolution of Canada [1]		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	703,851	31,141
Adjustments to prior year's payables	268,807	...
	972,658	31,141
Miscellaneous revenues	298	8,674
Total Program	**972,956**	**39,815**
Security Intelligence Review Committee		
Other revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	2,925	4,221
Adjustments to prior year's payables	80,288	...
	83,213	4,221
Proceeds from the disposal of surplus Crown assets	...	116
Miscellaneous revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	35	10
Total Program	**83,248**	**4,347**
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	1,663,414	548,388
Sales of goods and services	12,725,084	12,856,189
Proceeds from the disposal of surplus Crown assets	157,096	47,810
Miscellaneous revenues	1,155,251	1,617,093
Total Ministry	**15,700,845**	**15,069,480** [1][2]

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[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Public Works and Government Services. Therefore, the previous year's amounts have been restated by $39,815.

[2] During the year, Public Service Staff Relations Board was transferred to Canadian Heritage. Therefore, the previous year's amounts have been restated by $798.

SECTION 21

2003-2004

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Communication Canada

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Department

Government Services Program

Objectives

The Government Services Program (GSP) provides a wide range of services to assist client departments and agencies achieve their objectives; GSP also provides the best value for government, within the context of public policy and with due regard for the values of prudence, probity and transparency.

Business Line Descriptions

Real property services

- Provide productive work environments for some 189,000 federal employees in approximately 100 departments and agencies and manage an inventory of 6.6 million square meters of space.
- Provide real property leadership and stewardship as the custodian of federal office and common-use facilities and various engineered public works (for example bridges and dams), and national treasures such as the Parliamentary Precinct and other heritage assets across Canada.
- Provide strategic and expert advice, professional and technical services (including architectural and engineering, real estate, and asset and facilities management) to other departments and agencies. The services function also encompasses the administration, on behalf of the federal government, of Payments in lieu of taxes and the Real Property Disposition Revolving Fund which facilitates the disposal of properties surplus to government requirements.

Supply operations service

- Acquire goods and services on behalf of the federal government.
- Manage the supply process by assisting clients with requirements definition, bid solicitation and evaluation, contract negotiation and administration.
- Manage all procurement-related aspects of major projects (over $100 million).
- Provide specialized services to client departments such as marine inspection and technical services, industrial security and personal security screening services, management of seized property, travel management, consensus standards and conformity assessment services.
- Provide disposal services for client departments.

Receiver General

- Manage the operations of the federal treasury, and support the provision of funds to Canadians, including issuing Receiver General payments for major government programs.
- Administer receipt, transfer, holding, disbursement, reconciliation and monitoring of public money.
- Maintain and report on Accounts of Canada and produces financial statements.

Public service compensation

- Administer payroll, pension and health/disability insurance processes for public employees and pensioners.
- Provide some pension services to National Defence and the Royal Canadian Mounted Police (RCMP) pension plan members.

Telecommunications and Informatics Common Services

- Provide Information Management/Information Technology (IM/IT) services upon request to all federal departments and agencies.
- Act as a key delivery agent of the Government of Canada's IM/IT and telecommunications systems, in alignment with the common electronic infrastructure model developed in partnership with federal departments.
- Provide leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, such as development of common strategic infrastructure and community renewal.
- Offer the following types of services on behalf of government, and to departments and agencies:
  - Strategic advisory services;
  - Common infrastructure management services;
  - Telecommunications services;
  - Network and computer operational services;
  - Applications development and management services;
  - Professional training and education services.

Consulting and Audit Canada

- Provide, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada and upon request, to foreign governments and international organizations.
- Help clients provide better service to the public by improving public sector management, operations and administration while meeting the priorities and needs of government.

- Focus on excellence in client service, sharing of public sector expertise, and areas of particular relevance to the federal government.
- Adapt services to meet the needs of public service managers and the priorities of government.
- Provide services in partnership with the private sector via subcontracting.

Translation Bureau

- Provide translation, interpretation and terminology services and products to the Parliament of Canada, the Judiciary and federal departments and agencies in both official languages and in other languages as required.
- Upon request, provide these services to other governments in Canada and international organizations.
- Standardize terminology within the federal government.
- Balancing the costs of operating the Bureau from the combined income resulting from cost recovery from clients and appropriation.

Operational support

- Provide support to the offices of the Minister and the Deputy Minister.
- Provide IM/IT services to PWGSC's business lines and operations, and Information Technology Security for the department's business lines, operations and E-Platform and IM/IT common services.
- Provide corporate services on a national basis related to finance, communications, audit and review, the ethics development office, human resources, material management, security, contract claims resolution, corporate policy and planning, portfolio management, the corporate secretary function and legal services.

Communication Canada

Objectives

The objective of Communication Canada is to provide Government of Canada services and communications products to citizens, and effective communications support to client departments and central agencies.

Communication Canada takes a corporate approach to communications and service delivery, using technology and research on citizens' needs to respond to their desire for information. Its activities are on behalf of and for the Government of Canada has a whole. This corporate perspective complements and provides context and support for services and communications delivered by individual departments and agencies.

Business Line Descriptions

Corporate communications

Provide citizens with multichannel access to Government of Canada services and information through: the Canada Web site; the 1 800 O-Canada telephone line; Canadian Government Publishing; the Canada Gazette; the Depository Services Program; national and regional information campaigns (television, print and radio), products and activities; sponsorships; participation by the Government of Canada at fairs and exhibits; ministerial tours; and other community-based initiatives.

Advise departments and central agencies on communications, providing corporate support such as: coordination of advertising, public opinion research, and regional communications; research products; e-tools; electronic media monitoring and analysis; events calendars; and communications project management.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Government Services Program				
...	1,840,511,000	...	...	1,840,511,000	1	Operating expenditures				
...	...	115,754,923	...	115,754,923	1a	Operating expenditures				
...	...	148,506,339	...	148,506,339	1b	Transfer of $56,587,781 from Public Works and Government Services Vote 5, and $5,670,000 from Public Works and Government Services Vote 10				
...	...	...	56,587,781	56,587,781		Transfer from: Vote 5				
...	...	...	5,670,000	5,670,000		Vote 10				
...	...	...	884,918	884,918		TB Vote 10 (1)				
...	...	...	22,036,000	22,036,000		TB Vote 15 (1)				
...	1,840,511,000	264,261,262	85,178,699	2,189,950,961		Total—Vote 1	1,935,417,437	254,533,524	...	1,915,656,406
...	368,684,000	...	...	368,684,000	5	Capital expenditures				
...	...	...	(56,587,781)	(56,587,781)		Transfer to Vote 1				
...	368,684,000	...	(56,587,781)	312,096,219		Total—Vote 5	279,246,131	32,850,088	...	434,018,046
...	6,111,002	...	...	6,111,002	10	Grants and contributions				
...	...	...	(5,670,000)	(5,670,000)		Transfer to Vote 1				
...	6,111,002	...	(5,670,000)	441,002		Total—Vote 10	363,495	77,507	...	4,633,817
...	66,946	...	(54)	66,892	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	66,892	...	...	66,946
...	68,166,000	...	42,842,188	111,008,188	(S)	Contributions to employee benefit plans	111,008,188	...(2)	...	76,391,422
5,906,323	(16,647,000)	...	16,647,000	5,906,323	(S)	Real Property Disposition Revolving Fund	(14,907,063)	13,326,777	7,486,609	(12,269,346)
30,280,547	(129,000)	...	129,000	30,280,547	(S)	Optional Services Revolving Fund	(5,046,142)	...	35,326,689	1,148,049
21,530,251	(1,100,000)	...	1,100,000	21,530,251	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	226,349	226,349		Transfer from TB Vote 5 (1)				
21,530,251	(1,100,000)	...	1,326,349	21,756,600		Total	(3,772,800)	...	25,529,400	(348,528)
29,275,807	3,300,000	10,000,000	(13,300,000)	29,275,807	(S)	Translation Bureau Revolving Fund				
...	...	...	29,475,451	29,475,451		Transfer from TB Vote 5 (1)				
29,275,807	3,300,000	10,000,000	16,175,451	58,751,258		Total	30,587,091	...	28,164,167	(2,000,846)

150,000,000	...	...	...	150,000,000	(S)	Real Property Services Revolving Fund	...	...	150,000,000	...
36,737,563	...	...	...	36,737,563	(S)	Telecommunications and Informatics Common Services Revolving Fund	(5,106,708)	...	41,844,271	(982,899)
100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	...	...	2,650,537	2,650,537	(S)	Refunds of amounts credited to revenues in previous years	2,650,537	...	...	4,396,480
218,384	...	...	202,150	420,534	(S)	Spending of proceeds from the disposal of surplus Crown assets	116,318	102,066	202,150	216,692
...	...	...	38,822	38,822	(S)	Court awards	38,822	...	...	6,545
...	...	...	7,948	7,948	(S)	Collection agency fees	7,948	...	...	831
...	...	...	434,968,564	434,968,564	(S)	Payment in lieu of taxes to municipalities and other taxing authorities	434,968,564	...	...	428,741,292
...	...	...	(435,890,355)	(435,890,355)	(S)	Recoveries from custodian departments	(435,890,355)	...	...	(426,771,800)
373,948,875	2,268,962,948	274,261,262	102,018,518	3,019,191,603		Total budgetary	2,329,748,355	300,889,962	388,553,286	2,422,903,107
1,464,757	...	...	...	1,464,757	L15b	Imprest funds, accountable advances and recoverable advances. Limit $22,000,000 (Net)	(286,333)	...	1,751,090	(68,224)
42,367,108	...	...	...	42,367,108	(S)	(L) *Seized Property Management Act*, 1993 section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	(11,623,605)	...	53,990,713	2,167,390
43,831,865	...	...	...	43,831,865		Total non-budgetary	(11,909,938)	...	55,741,803	2,099,166
						Total Department—				
373,948,875	**2,268,962,948**	**274,261,262**	**102,018,518**	**3,019,191,603**		**Budgetary**	**2,329,748,355**	**300,889,962**	**388,553,286**	**2,422,903,107**
43,831,865	**...**	**...**	**...**	**43,831,865**		**Non-budgetary**	**(11,909,938)**	**...**	**55,741,803**	**2,099,166**
						Communication Canada				
...	62,726,000	...	...	62,726,000	15	Operating expenditures				
...	...	28,246,741	...	28,246,741	15a	Operating expenditures				
...	...	9,897,950	...	9,897,950	15b	Transfer of $1,680,000 from Public Works and Government Services Vote 20				
...	...	...	1,680,000	1,680,000		Transfer from: Vote 20				
...	...	...	2,722,414	2,722,414		TB Vote 10 (1)				
...	...	...	300,000	300,000		TB Vote 15 (1)				
...	62,726,000	38,144,691	4,702,414	105,573,105		Total—Vote 15	85,834,252	19,738,853	...	118,659,446
...	31,250,000	...	...	31,250,000	20	Grants and contributions				
...	...	1	...	1	20a	Grants				
...	...	...	(1,680,000)	(1,680,000)		Transfer to Vote 15				
...	31,250,000	1	(1,680,000)	29,570,001		Total—Vote 20	14,769,660	14,800,341	...	2,303,000
...	4,989,000	...	1,018,839	6,007,839	(S)	Contributions to employee benefit plans	6,007,839	...	...	5,454,547
1,988	...	...	7,228	9,216	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,988	7,228	...
...	...	...	83	83	(S)	Refunds of amounts credited to revenues in previous years	83	...	...	3,117
1,988	**98,965,000**	**38,144,692**	**4,048,564**	**141,160,244**		**Total Program—Budgetary**	**106,611,834**	**34,541,182**	**7,228**	**126,420,110**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Office of Indian Residential Schools Resolution of Canada [3]				
...	52,870,000	...	(52,870,000)	...	25	Program expenditures				
...	...	32,263,000	(32,263,000)	...	25a	Program expenditures				
...	52,870,000	32,263,000	(85,133,000)	...		Total—Vote 25	...	...	...	...
...	3,683,000	...	(3,683,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**56,553,000**	**32,263,000**	**(88,816,000)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Total Ministry—				
373,950,863	**2,424,480,948**	**344,668,954**	**17,251,082**	**3,160,351,847**		**Budgetary**	**2,436,360,189**	**335,431,144**	**388,560,514**	**2,549,323,217** [3]
43,831,865	**...**	**...**	**...**	**43,831,865**		**Non-budgetary**	**(11,909,938)**	**...**	**55,741,803**	**2,099,166**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] Any year-end accumulated surplus in excess of $5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

[3] During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Privy Council. Therefore, the previous year's amounts have been restated by $55,784,096.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government Services Program												
Real property services	3,070,193,488	2,581,707,443	312,096,219	279,246,131	(480,789)	(558,296)	1,347,898,480	1,251,120,991	...	...	2,033,910,438	1,609,274,287
Supply operations service	321,485,774	272,573,500	...	...	...	...	154,642,241	131,475,909	...	...	166,843,533	141,097,591
Receiver General	121,152,248	117,194,177	...	...	...	...	22,056,831	22,055,907	...	...	99,095,417	95,138,270
Public service compensation	73,406,750	74,013,660	...	...	...	...	42,768,383	42,768,383	...	...	30,638,367	31,245,277
Telecommunications and Informatics Common Services	361,884,100	319,733,545	...	...	...	...	172,241,663	176,240,285	...	...	189,642,437	143,493,260
Consulting and Audit Canada	121,258,639	125,469,960	...	...	...	...	99,500,000	129,242,760	...	...	21,758,639	(3,772,800)
Translation Bureau	302,793,397	279,888,014	...	...	...	...	193,200,000	198,459,463	...	...	109,593,397	81,428,551
Operational support	413,957,232	378,027,722	...	...	...	...	146,247,857	146,183,803	...	...	267,709,375	231,843,919
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	1,464,757	(286,333)	1,464,757	(286,333)
Seized property management	...	...	...	...	...	...	...	...	42,367,108	(11,623,605)	42,367,108	(11,623,605)
Sub-total—												
Budgetary	4,886,131,628	4,148,608,021	312,096,219	279,246,131	(480,789)	(558,296)	2,178,555,455	2,097,547,501	...	...	3,019,191,603	2,329,748,355
Non-budgetary	...	...	...	...	...	...	...	...	43,831,865	(11,909,938)	43,831,865	(11,909,938)
Revenues netted against expenditures	(2,178,555,455)	(2,097,547,501)	...	...	...	...	(2,178,555,455)	(2,097,547,501)	...	...	...	...
Total Program—												
Budgetary	**2,707,576,173**	**2,051,060,520**	**312,096,219**	**279,246,131**	**(480,789)**	**(558,296)**	...	...	...	...	**3,019,191,603**	**2,329,748,355**
Non-budgetary	...	...	...	...	...	...	...	...	**43,831,865**	**(11,909,938)**	**43,831,865**	**(11,909,938)**
Total Department—												
Budgetary	**2,707,576,173**	**2,051,060,520**	**312,096,219**	**279,246,131**	**(480,789)**	**(558,296)**	...	...	...	...	**3,019,191,603**	**2,329,748,355**
Non-budgetary	...	...	...	...	...	...	...	...	**43,831,865**	**(11,909,938)**	**43,831,865**	**(11,909,938)**
Communication Canada												
Corporate communications	132,940,243	103,960,040	...	...	29,570,001	14,769,660	21,350,000	12,117,866	...	...	141,160,244	106,611,834
Revenues netted against expenditures	(21,350,000)	(12,117,866)	...	...	...	...	(21,350,000)	(12,117,866)	...	...	...	...
Total Program—Budgetary	**111,590,243**	**91,842,174**	...	...	**29,570,001**	**14,769,660**	...	...	...	...	**141,160,244**	**106,611,834**
Total Ministry—												
Budgetary	**2,819,166,416**	**2,142,902,694**	**312,096,219**	**279,246,131**	**29,089,212**	**14,211,364**	...	...	...	...	**3,160,351,847**	**2,436,360,189**
Non-budgetary	...	...	...	...	...	...	...	...	**43,831,865**	**(11,909,938)**	**43,831,865**	**(11,909,938)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Government Services Program				
					Grants				
					Real property services				
...	79,002	...	...	79,002	Grant in kind to the Royal Society of Canada	79,002	...	...	79,002
...	422,377,230	...	12,591,334	434,968,564	(S) Payment in lieu of taxes to municipalities and other taxing authorities	434,968,564	...	...	428,741,292
...	(422,377,230)	...	(13,513,125)	(435,890,355)	(S) Recoveries from custodian departments	(435,890,355)	...	...	(426,771,800)
...	79,002	...	(921,791)	(842,789)		(842,789)	...	...	2,048,494
					Operational support				
...	...	...	...	...	Items not required for the current year	...	...	...	3,174,000
...	**79,002**	...	**(921,791)**	**(842,789)**	**Total—Grants**	**(842,789)**	...	...	**5,222,494**
					Contributions				
					Real property services				
...	12,000	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	6,020,000	...	(5,670,000)	350,000	Contributions to Argentia Management Authority	272,493	77,507	...	1,368,815
...	**6,032,000**	...	**(5,670,000)**	**362,000**	**Total—Contributions**	**284,493**	**77,507**	...	**1,380,815**
					Departmental Summary by Business Line				
...	6,111,002	...	(6,591,791)	(480,789)	Real property services	(558,296)	77,507	...	3,429,309
...	...	...	...	...	Operational support	...	...	...	3,174,000
...	**6,111,002**	...	**(6,591,791)**	**(480,789)**	**Total Department**	**(558,296)**	**77,507**	...	**6,603,309**
					Communication Canada				
					Grants				
					Corporate communications				
...	**1,000,000**	1	**1,320,000**	**2,320,001**	Grants in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	**1,294,397**	**1,025,604**	...	**2,059,000**

					Contributions				
					Corporate communications				
...	30,250,000	...	(3,000,000)	27,250,000	Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	13,475,263	13,774,737	...	244,000
...	**31,250,000**	**1**	**(1,680,000)**	**29,570,001**	**Total Program**	**14,769,660**	**14,800,341**	...	**2,303,000**
					Office of Indian Residential Schools Resolution of Canada [1]				
					Contributions				
...	1,800,000	...	(1,800,000)	...	Contributions for the purpose of consultation and policy development	...	...	...	...
...	**1,800,000**	...	**(1,800,000)**	...	**Total Program**	...	...	...	...
...	**39,161,002**	**1**	**(10,071,791)**	**29,089,212**	**Total Ministry**	**14,211,364**	**14,877,848**	...	**8,906,309** [1]

(S) Statutory transfer payment

[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Privy Council. Therefore, the previous year's amounts have been restated by $927,161

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Government Services Program			
Budgetary (respendable revenues)			
Real property services	1,347,898,480	1,251,120,991	1,276,892,706
Supply operations service	154,642,241	131,475,909	143,331,101
Receiver General	22,056,831	22,055,907	20,919,199
Public service compensation	42,768,383	42,768,383	41,765,096
Telecommunications and Informatics Common Services	172,241,663	176,240,285	158,052,747
Consulting and Audit Canada	99,500,000	129,242,760	119,473,155
Translation Bureau	193,200,000	198,459,463	198,548,606
Operational support	146,247,857	146,183,803	134,059,530
Total budgetary	2,178,555,455	2,097,547,501	2,093,042,140
Non-budgetary (respendable receipts)			
Imprest fund recovery	1,464,757	286,333	68,224
Seized property recovery	...	46,431,533	25,046,729
Total non-budgetary	1,464,757	46,717,866	25,114,953
Total Department—			
Budgetary	**2,178,555,455**	**2,097,547,501**	**2,093,042,140**
Non-budgetary	**1,464,757**	**46,717,866**	**25,114,953**
Communication Canada			
Budgetary (respendable revenues)			
Corporate communications	21,350,000	12,117,866	14,459,619
Total Program—Budgetary	**21,350,000**	**12,117,866**	**14,459,619**
Total Ministry—			
Budgetary	**2,199,905,455**	**2,109,665,367**	**2,107,501,759**
Non-budgetary	**1,464,757**	**46,717,866**	**25,114,953**

Revenues

	Current year	Previous year
	$	$
Department		
Government Services Program		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,824,219	12,040,953
Adjustments to prior year's payables	5,744,885	19,822,465
	11,569,104	31,863,418
Sales of goods and services—		
Lease and use of public property	*354,266,110*	*(661,516)*
Services of a regulatory nature—		
Earnings from dry docks	3,887,990	...
Sundries	168,700,597	5,293,349
	172,588,587	*5,293,349*
Services of a non-regulatory nature—		
Rentals, licences and permits	*1,485,485,291*	*48,644,054*
Sales of goods and information products—		
Sales of goods and information products	25,631,563	9,414,454
Sales of real estate	...	48,110
	25,631,563	*9,462,564*
Other fees and charges	*499,327*	*(729,182)*
	2,038,470,878	62,009,269
Proceeds from the disposal of surplus Crown assets	202,150	218,384
Miscellaneous revenues—		
Gifts to the Crown	72,962	71,782
Gain on foreign exchange	427,045	...
Seized property	17,496,327	...
Sundries	29,717,883	30,187,961
	47,714,217	30,259,743
Total Department	**2,097,956,349**	**124,350,814**
Communication Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	269,038	124,750
Adjustments to prior year's payables	1,291,614	...
	1,560,652	124,750

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services		
Sales of goods and information products		
Publications	10,088,802	12,127,514
Promotional items	1,756,424	2,129,549
	11,845,226	*14,257,063*
Other fees and charges	*(9,295)*	*230,919*
	11,835,931	14,487,982
Proceeds from the disposal of surplus Crown assets	7,228	1,988
Miscellaneous revenues	200	308,739
Total Program	**13,404,011**	**14,923,459**
Ministry Summary		
Other revenues		
Refunds of previous years' expenditures	13,129,756	31,988,168
Sales of goods and services	2,050,306,809	76,497,251
Proceeds from the disposal of surplus Crown assets	209,378	220,372
Miscellaneous revenues	47,714,417	30,568,482
Total Ministry	**2,111,360,360**	**139,274,273**(1)

(1) During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Privy Council. Therefore, the previous year's amounts have been restated by $39,815.

SECTION 22

2003-2004

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Firearms Centre

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Transfer payments 22.12
Details of respendable amounts 22.16
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Department

Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Descriptions

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

(a) give direction to, and answer in Parliament for, the ministry agencies;
(b) enhance policy cohesion and coordination within the portfolio; and
(c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Firearms Centre

Objectives

To take firm action to contribute to the reduction in firearms tragedies, accidental deaths or injuries, and criminal firearms violence by strengthening controls on firearms.

Business Line Descriptions

Administration of the Canadian Firearms Program

To administer Canada's Firearms Program through the undertaking of strategic initiatives such as: effective licencing and registration, education and public awareness, and program administration in order to reduce firearms tragedies, accidental deaths or injuries and criminal firearms violence.

Canadian Security Intelligence Service

Objectives

To provide security intelligence to the Government of Canada.

Business Line Descriptions

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Descriptions

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate management

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

National Parole Board

Objectives

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Descriptions

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery througthout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of the Correctional Investigator

Objectives

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Descriptions

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objectives

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

Business Line Descriptions

Federal policing services

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenues collection, and national secutiry.

Contract policing services

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Peacekeeping services

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peace support operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Protective policing services

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official residences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

Corporate infrastructure

The Corporate infrastructure business line objective is to support the internal management of the organization.

Royal Canadian Mounted Police External Review Committee

Objectives

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Descriptions

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of labour relations cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP Commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objectives

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Descriptions

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	35,949,000	...	...	35,949,000	1	Operating expenditures				
...	...	16,487,124	...	16,487,124	1a	Transfer of $200,000 from Justice Vote 1				
...	...	4,671,207	...	4,671,207	1b	Transfer of $1,923,000 from Solicitor General Vote 5				
...	...	...	200,000	200,000		Transfer from: Vote 1 (Justice)				
...	...	...	1,923,000	1,923,000		Vote 5				
...	...	...	610,000	610,000		TB Vote 10 (1)				
...	...	...	344,000	344,000		TB Vote 15 (1)				
...	35,949,000	21,158,331	3,077,000	60,184,331		Total—Vote 1	56,997,247	3,187,084	...	75,063,504
...	69,723,000	...	...	69,723,000	5	Grants and contributions				
...	...	...	(1,923,000)	(1,923,000)		Transfer to Vote 1				
...	69,723,000	...	(1,923,000)	67,800,000		Total—Vote 5	57,033,793	10,766,207	...	52,816,595
...	66,946	...	...	66,946	(S)	Solicitor General—Salary and motor car allowance	66,946	...	...	67,126
...	4,316,000	...	23,026	4,339,026	(S)	Contributions to employee benefit plans	4,339,026	...	...	4,231,084
1,556	...	...	...	1,556	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,556	...	...
1,556	**110,054,946**	**21,158,331**	**1,177,026**	**132,391,859**		**Total Department—Budgetary**	**118,437,012**	**13,954,847**	**...**	**132,178,309**
						Canadian Firearms Centre (2)				
...	...	10,000,000	...	10,000,000	7a	Operating expenditures—Transfer of $84,840,694 from Justice Vote 1				
...	...	...	84,840,694	84,840,694		Transfer from: Vote 1 (Justice)				
...	...	...	110,000	110,000		TB Vote 15 (1)				
...	...	10,000,000	84,950,694	94,950,694		Total—Vote 7a	82,873,908	12,076,786	...	...
...	...	1	...	1	8a	Contributions—Transfer of $16,500,000 from Justice Vote 5				
...	...	...	16,500,000	16,500,000		Transfer from Vote 5 (Justice)				
...	...	1	16,500,000	16,500,001		Total—Vote 8a	15,691,600	808,401	...	17,533,720

Ministry Summary – *Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
			2,908,851	2,908,851	(S)	Contributions to employee benefit plans	2,908,851			...
			107,728	107,728	(S)	Refunds of amounts credited to revenues in previous years	107,728			
...	**...**	**10,000,001**	**104,467,273**	**114,467,274**		**Total Program – Budgetary**	**101,582,087**	**12,885,187**	**...**	**17,533,720**(2)
						Canadian Security Intelligence Service				
	259,230,000			259,230,000	10	Program expenditures				
		8,771,892		8,771,892	10b	Program expenditures				
			222,004	222,004		Transfer from: TB Vote 10 (1)				
			4,789,000	4,789,000		TB Vote 15 (1)				
	259,230,000	8,771,892	5,011,004	273,012,896		Total – Vote 10	267,435,454	5,577,442	...	252,091,360
595			711,319	711,914	(S)	Spending of proceeds from the disposal of surplus Crown assets	709,303		2,611	887,315
595	**259,230,000**	**8,771,892**	**5,722,323**	**273,724,810**		**Total Program – Budgetary**	**268,144,757**	**5,577,442**	**2,611**	**252,978,675**
						Correctional Service				
	1,254,019,000			1,254,019,000	15	Penitentiary Service and National Parole Service – Operating expenditures				
		18,675,684		18,675,684	15b	Transfer of $135,000 from Solicitor General Vote 20				
			135,000	135,000		Transfer from: Vote 20				
			10,000,000	10,000,000		TB Vote 5 (1)				
			757,583	757,583		TB Vote 10 (1)				
			6,251,000	6,251,000		TB Vote 15 (1)				
	1,254,019,000	18,675,684	17,143,583	1,289,838,267		Total – Vote 15	1,264,648,814	25,189,453	...	1,258,807,943
	127,000,000			127,000,000	20	Penitentiary Service and National Parole Service – Capital expenditures				
			(135,000)	(135,000)		Transfer to Vote 15				
	127,000,000		(135,000)	126,865,000		Total – Vote 20	110,071,122	16,793,878	...	125,954,960
	201,000		(201,000)		(S)	Pensions and other employee benefits		...		...
	154,559,000		(7,829,572)	146,729,428	(S)	Contributions to employee benefit plans	146,729,428	...		153,156,487
13,872,972	84,000		(226,385)(3)	13,730,587	(S)	CORCAN Revolving Fund	3,826,617	...	9,903,970	1,851,315

295,200	...	...	736,100	1,031,300	(S)	Spending of proceeds from the disposal of surplus Crown assets	801,637	...	229,663	456,738
...	...	...	25,088	25,088	(S)	Refunds of amounts credited to revenues in previous years	25,088	...	...	27,232
...	...	...	...	...		Appropriations not required for the current year		...	...	6,768
14,168,172	1,535,863,000	18,675,684	9,512,814	1,578,219,670		Total budgetary	1,526,102,706	41,983,331	10,133,633	1,540,261,443
42,048	...	...	...	42,048	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. *Appropriation Act No. 3, 1982-83.* Limit $50,000 (Net)	(558)	...	42,606	(4,665)
						Total Program—				
14,168,172	**1,535,863,000**	**18,675,684**	**9,512,814**	**1,578,219,670**		**Budgetary**	**1,526,102,706**	**41,983,331**	**10,133,633**	**1,540,261,443**
42,048	**...**	**...**	**...**	**42,048**		**Non-budgetary**	**(558)**	**...**	**42,606**	**(4,665)**
						National Parole Board				
...	28,539,000	...	...	28,539,000	25	Program expenditures				
...	...	3,392,767	...	3,392,767	25b	Program expenditures				
...	...	...	448,000	448,000		Transfer from: TB Vote 5 [1]				
...	...	...	110,000	110,000		TB Vote 10 [1]				
...	...	...	498,000	498,000		TB Vote 15 [1]				
...	28,539,000	3,392,767	1,056,000	32,987,767		Total—Vote 25	31,380,998	1,606,769	...	31,659,030
...	4,743,000	...	(480,055)	4,262,945	(S)	Contributions to employee benefit plans	4,262,945	...	...	4,803,243
...	...	...	6,150	6,150	(S)	Refunds of amounts credited to revenues in previous years	6,150	...	...	6,600
15,440	...	...	9,456	24,896	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,199	...	5,697	6,393
15,440	**33,282,000**	**3,392,767**	**591,551**	**37,281,758**		**Total Program—Budgetary**	**35,669,292**	**1,606,769**	**5,697**	**36,475,266**
						Office of the Correctional Investigator				
...	2,563,000	...	...	2,563,000	30	Program expenditures				
...	...	111,850	...	111,850	30b	Program expenditures				
...	...	...	10,000	10,000		Transfer from TB Vote 15 [1]				
...	2,563,000	111,850	10,000	2,684,850		Total—Vote 30	2,431,262	253,588	...	2,731,615
...	359,000	...	...	359,000	(S)	Contributions to employee benefit plans	359,000	...	...	344,000
...	**2,922,000**	**111,850**	**10,000**	**3,043,850**		**Total Program—Budgetary**	**2,790,262**	**253,588**	**...**	**3,075,615**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mounted Police				
...	1,183,870,000	...	...	1,183,870,000	35	Law enforcement—Operating expenditures				
...	...	21,495,721	...	21,495,721	35a	Transfer of $3,821,365 from Justice Vote 1				
...	...	122,324,788	...	122,324,788	35b	Law enforcement—Operating expenditures				
...	...	...	3,821,365	3,821,365		Transfer from: Vote 1 (Justice)				
...	...	...	18,120,749	18,120,749		TB Vote 5 (1)				
...	...	...	354,822	354,822		TB Vote 10 (1)				
...	...	...	9,064,000	9,064,000		TB Vote 15 (1)				
...	1,183,870,000	143,820,509	31,360,936	1,359,051,445		Total—Vote 35	1,311,490,599	47,560,846	...	1,292,215,013
...	208,937,000	...	...	208,937,000	40	Law enforcement—Capital expenditures				
...	...	215,000	...	215,000	40a	Law enforcement—Capital expenditures				
...	...	7,395,676	...	7,395,676	40b	Law enforcement—Capital expenditures				
...	208,937,000	7,610,676	...	216,547,676		Total—Vote 40	206,892,135	9,655,541	...	192,181,882
...	18,024,880	...	...	18,024,880	45	Law enforcement—Grants and contributions				
...	...	17,803,000	...	17,803,000	45b	Law enforcement—Grants				
...	18,024,880	17,803,000	...	35,827,880		Total—Vote 45	33,710,930	2,116,950	...	...
...	224,363,000	...	34,576,685	258,939,685	(S)	Pensions and other employee benefits—Members of the Force	258,939,685	...	...	255,200,129
...	39,704,000	...	5,208,780	44,912,780	(S)	Contributions to employee benefit plans	44,912,780	...	...	44,056,579
...	23,000,000	...	9,108,076	32,108,076	(S)	Pensions under the *Royal Canadian Mounted Police Pensions Continuation Act*	32,108,076	...	...	25,468,684
2,749,457	...	...	5,197,145	7,946,602	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,299,203	...	1,647,399	6,180,000
						Appropriations not required for the current year	...	...	...	28,832,370
2,749,457	**1,697,898,880**	**169,234,185**	**85,451,622**	**1,955,334,144**		**Total Program—Budgetary**	**1,894,353,408**	**59,333,337**	**1,647,399**	**1,844,134,657**
						Royal Canadian Mounted Police External Review Committee				
...	767,000	...	...	767,000	50	Program expenditures				
...	...	36,150	...	36,150	50b	Program expenditures				
...	...	...	13,000	13,000		Transfer from TB Vote 15 (1)				
...	767,000	36,150	13,000	816,150		Total—Vote 50	679,756	136,394	...	733,147
...	94,000	...	...	94,000	(S)	Contributions to employee benefit plans	94,000	...	...	89,000
...	**861,000**	**36,150**	**13,000**	**910,150**		**Total Program—Budgetary**	**773,756**	**136,394**	...	**822,147**

						Royal Canadian Mounted Police Public Complaints Commission				
...	4,161,000	...	...	4,161,000	55	Program expenditures				
	...	436,428	...	436,428	55b	Program expenditures				
...	...	...	66,075	66,075		Transfer from: TB Vote 5 (1)				
	...	...	80,000	80,000		TB Vote 10 (1)				
...	...	...	16,000	16,000		TB Vote 15 (1)				
...	4,161,000	436,428	162,075	4,759,503		Total—Vote 55	4,387,093	372,410	...	4,343,686
...	516,000	...	...	516,000	(S)	Contributions to employee benefit plans	516,000	...	...	478,000
...	**4,677,000**	**436,428**	**162,075**	**5,275,503**		**Total Program—Budgetary**	**4,903,093**	**372,410**	...	**4,821,686**
						Total Ministry—				
16,935,220	**3,644,788,826**	**231,817,288**	**207,107,684**	**4,100,649,018**		**Budgetary**	**3,952,756,373**	**136,103,305**	**11,789,340**	**3,832,281,518**(2)
42,048	...	...	...	**42,048**		**Non-budgetary**	**(558)**	...	**42,606**	**(4,665)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government wide-initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) During the year, the agency Canadian Firearms Centre was created and transferred from Justice. Therefore, the previous year's amounts have been restated by $17,533,720.

(3) $142,385 of the total adjustment presented was requested by CORCAN to reflect their current financial situation.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	18,414,346	18,475,904	175,544	175,544	3,957,000	3,138,148					22,546,890	21,789,596
First Nations policing program	26,657,997	25,607,780	80,062	80,062	63,843,000	53,895,645					90,581,059	79,583,487
Office of the Inspector General, CSIS	827,035	813,345	6,165	6,165							833,200	819,510
Executive services and corporate support	18,037,293	15,851,002	393,417	393,417							18,430,710	16,244,419
Total Department—Budgetary	**63,936,671**	**60,748,031**	**655,188**	**655,188**	**67,800,000**	**57,033,793**	....	....	....	....	**132,391,859**	**118,437,012**
Canadian Firearms Centre (1)												
Administration of the Canadian Firearms Program	97,967,273	85,890,487			16,500,001	15,691,600					114,467,274	101,582,087
Total Program—Budgetary	**97,967,273**	**85,890,487**	....	....	**16,500,001**	**15,691,600**	....	....	....	....	**114,467,274**	**101,582,087**
Canadian Security Intelligence Service—Budgetary	**273,724,810**	**268,144,757**	....	....	....	....	....	....	....	....	**273,724,810**	**268,144,757**
Correctional Service												
Care	221,096,230	224,013,736	1,200,000	78,257	1,127,981	1,127,981					223,424,211	225,219,974
Custody	543,116,002	534,222,471	120,665,000	94,103,655							663,781,002	628,326,126
Reintegration—												
Budgetary	481,606,670	469,316,659	5,000,000	16,171,769	1,190,058	1,190,058					487,796,728	486,678,486
Non-budgetary									42,048	(558)	42,048	(558)
Corporate management	188,897,392	181,285,769		175,984	589,750	589,750					189,487,142	182,051,503
CORCAN	88,047,587	79,208,031	1,900,000	1,609,690			76,217,000	76,991,104			13,730,587	3,826,617
Sub-total—												
Budgetary	1,522,763,881	1,488,046,666	128,765,000	112,139,355	2,907,789	2,907,789	76,217,000	76,991,104			1,578,219,670	1,526,102,706
Non-budgetary									42,048	(558)	42,048	(558)
Revenues netted against expenditures	(76,217,000)	(76,991,104)					(76,217,000)	(76,991,104)				
Total Program—												
Budgetary	**1,446,546,881**	**1,411,055,562**	**128,765,000**	**112,139,355**	**2,907,789**	**2,907,789**	....	....	....	....	**1,578,219,670**	**1,526,102,706**
Non-budgetary	....	....	....	....	....	....	....	....	**42,048**	**(558)**	**42,048**	**(558)**

National Parole Board												
Conditional release	29,725,215	28,881,232									29,725,215	28,881,232
Clemency and pardons	2,781,771	2,543,175								...	2,781,771	2,543,175
Corporate management	4,774,772	4,244,885									4,774,772	4,244,885
Total Program—Budgetary	**37,281,758**	**35,669,292**	...	...	...	...	...	...	...	...	**37,281,758**	**35,669,292**
Office of the Correctional Investigator— Budgetary	**3,012,571**	**2,758,983**	**31,279**	**31,279**	...	...	...	...	...	...	**3,043,850**	**2,790,262**
Royal Canadian Mounted Police												
Federal policing services	562,434,799	559,379,807	29,144,252	24,196,678						...	591,579,051	583,576,485
Contract policing services	1,460,930,112	1,461,915,271	74,921,450	88,366,850			1,003,180,622	986,865,105		...	532,670,940	563,417,016
National police services	320,248,603	316,790,396	98,193,356	85,445,989	386,080	336,694	9,444,000	9,705,748	...	...	409,384,039	392,867,331
Peacekeeping services												...
Protective policing services	162,906,042	91,688,335	5,054,000	1,159,644				...		...	167,960,042	92,847,979
Corporate infrastructure	248,612,662	229,452,740	9,234,618	7,722,974	58,069,446	56,001,882	62,176,654	31,532,999			253,740,072	261,644,597
Sub-total	2,755,132,218	2,659,226,549	216,547,676	206,892,135	58,455,526	56,338,576	1,074,801,276	1,028,103,852	...		1,955,334,144	1,894,353,408
Revenues netted against expenditures	(1,074,801,276)	(1,028,103,852)					(1,074,801,276)	(1,028,103,852)			...	...
Total Program—Budgetary	**1,680,330,942**	**1,631,122,697**	**216,547,676**	**206,892,135**	**58,455,526**	**56,338,576**	...	...	...	...	**1,955,334,144**	**1,894,353,408**
Royal Canadian Mounted Police External Review Committee												
Case review	907,998	771,604	2,152	2,152							910,150	773,756
Total Program—Budgetary	**907,998**	**771,604**	**2,152**	**2,152**	...	...	...	...	...	...	**910,150**	**773,756**
Royal Canadian Mounted Police Public Complaints Commission												
Receipt and review of public complaints	5,199,484	4,827,074	76,019	76,019							5,275,503	4,903,093
Total Program—Budgetary	**5,199,484**	**4,827,074**	**76,019**	**76,019**	...	...	...	...	...	...	**5,275,503**	**4,903,093**
Total Ministry—												
Budgetary	**3,608,908,388**	**3,500,988,487**	**346,077,314**	**319,796,128**	**145,663,316**	**131,971,758**	...	...	...	...	**4,100,649,018**	**3,952,756,373**
Non-budgetary	...	...	...	...	...	...	...	...	**42,048**	**(558)**	**42,048**	**(558)**

(1) During the year, the agency Canadian Firearms Centre was created.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	509,795	...	...	509,795	John Howard Society	509,795	...	...	509,795
...	451,807	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807
...	834,542	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542
...	**1,796,144**	...	...	**1,796,144**	**Total—Grants**	**1,796,144**	...	...	**1,796,144**
					Contributions				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	2,295,856	...	(135,000)	2,160,856	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,342,004	818,852	...	3,602,628
					First Nations policing program				
...	65,631,000	...	(1,788,000)	63,843,000	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	53,895,645	9,947,355	...	47,417,823
...	**67,926,856**	...	**(1,923,000)**	**66,003,856**	**Total—Contributions**	**55,237,649**	**10,766,207**	...	**51,020,451**
					Departmental Summary by Business Line				
...	4,092,000	...	(135,000)	3,957,000	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	3,138,148	818,852	...	5,398,772
...	65,631,000	...	(1,788,000)	63,843,000	First Nations policing program	53,895,645	9,947,355	...	47,417,823
...	**69,723,000**	...	**(1,923,000)**	**67,800,000**	**Total Department**	**57,033,793**	**10,766,207**	...	**52,816,595**

					Canadian Firearms Centre (1)				
					Contributions				
					Administration of the Canadian Firearms Program				
...	...	1	16,500,000	16,500,001	Contributions to the provinces and territories for the Canadian Firearms Program	15,691,600	808,401	...	17,533,720
...	**...**	**1**	**16,500,000**	**16,500,001**	**Total Program**	**15,691,600**	**808,401**	**...**	**17,533,720 (1)**
					Correctional Service				
					Grants				
					Care				
...	122,000	...	(3,197)	118,803	Grant to the University of Saskatchewan, Department of Psychology, for a chair in forensic psychology	118,803	...	...	...
...	60,000	...	(60,000)	...	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	...
...	182,000	...	(63,197)	118,803		118,803	...	...	...
					Reintegration				
...	200,000	...	(200,000)	...	Grant to aboriginal communities for aboriginal correctional programs and services	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	117,957
...	200,000	...	(200,000)	...		...	...	...	117,957
					Corporate management				
...	100,000	...	24,629	124,629	Penitentiary inmates accident compensation	124,629	...	...	236,665
...	201,000	...	(201,000)	...	(S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	(176,371)	124,629		124,629	...	...	236,665
...	**683,000**	**...**	**(439,568)**	**243,432**	**Total—Grants**	**243,432**	**...**	**...**	**354,622**
					Contributions				
					Care				
...	...	...	1,009,178	1,009,178	Contributions for the purpose of providing physical and mental health care to the offender population	1,009,178	...	...	1,017,374
					Custody				
...	...	...	...	...	Items not required for the current year	...	...	...	16,140
					Reintegration				
...	716,000	...	(519,458)	196,542	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	196,542	...	...	897,343
...	1,135,000	...	(533,613)	601,387	Payments to aboriginal communities for the delivery of aboriginal correctional programs and services	601,387	...	...	742,052
...	...	...	392,129	392,129	Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	392,129	...	...	...
...	1,851,000	...	(660,942)	1,190,058		1,190,058	...	...	1,639,395

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Corporate management				
			465,121	465,121	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	465,121			701,651
...	**1,851,000**	...	**813,357**	**2,664,357**	**Total—Contributions**	**2,664,357**	...	...	**3,374,560**
					Program Summary by Business Line				
	182,000		945,981	1,127,981	Care	1,127,981			1,017,374
					Custody				16,140
	2,051,000		(860,942)	1,190,058	Reintegration	1,190,058			1,757,352
	301,000		288,750	589,750	Corporate management	589,750			938,316
...	**2,534,000**	...	**373,789**	**2,907,789**	**Total Program**	**2,907,789**	...	...	**3,729,182**
					National Parole Board				
					Contributions				
					Conditional release				
	35,000		(35,000)		Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board				24,000
...	**35,000**	...	**(35,000)**	...	**Total Program**	...	...	...	**24,000**
					Royal Canadian Mounted Police				
					Grants				
					Corporate infrastructure				
	16,000,000	17,538,000		33,538,000	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	31,817,374	1,720,626		28,771,846
	1,535,000	265,000		1,800,000	Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	1,491,197	308,803		1,370,016
	100,000			100,000	Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	62,025	37,975		60,524
	1,900			1,900	Royal Canadian Mounted Police Veterans Association	1,900			1,900
	1,900			1,900	International Association of Chiefs of Police	1,740	160		1,900

	23,000,000		(372,354)	22,627,646	(S) Pensions under the *Royal Canadian Mounted Police Pensions Continuation Act*	22,627,646			23,044,444
...	**40,638,800**	**17,803,000**	**(372,354)**	**58,069,446**	**Total – Grants**	**56,001,882**	**2,067,564**	...	**53,250,630**
					Contributions				
					National police services				
...	**386,080**	...	...	**386,080**	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	**336,694**	**49,386**	...	**364,913**
					Program Summary by Business Line				
...	386,080			386,080	National police services	336,694	49,386	...	364,913
	40,638,800	17,803,000	(372,354)	58,069,446	Corporate infrastructure	56,001,882	2,067,564		53,250,630
...	**41,024,880**	**17,803,000**	**(372,354)**	**58,455,526**	**Total Program**	**56,338,576**	**2,116,950**	...	**53,615,543**
...	**113,316,880**	**17,803,001**	**14,543,435**	**145,663,316**	**Total Ministry**	**131,971,758**	**13,691,558**	...	**127,719,040**[1]

(S) Statutory transfer payment.

[1] During the year, the agency Canadian Firearms Centre was created and transferred from Justice. Therefore, the previous year's amounts have been restated by $17,533,720.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Correctional Service			
Budgetary (respendable revenues)			
Reintegration			
CORCAN	76,217,000	76,991,104	87,366,920
Non-budgetary (respendable receipts)			
Parolees' Loan Account		6,309	12,315
Total Program—			
Budgetary	**76,217,000**	**76,991,104**	**87,366,920**
Non-budgetary	...	**6,309**	**12,315**
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Contract policing services	1,003,180,622	986,865,105	969,603,767
National police services	9,444,000	9,705,748	10,471,651
Protective policing services	...	...	21,371,971
Corporate infrastructure	62,176,654	31,532,999	13,578,262
Total Program—Budgetary	**1,074,801,276**	**1,028,103,852**	**1,015,025,651**
Total Ministry—			
Budgetary	**1,151,018,276**	**1,105,094,956**	**1,102,392,571**
Non-budgetary	...	**6,309**	**12,315**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	105,802	226,256
Adjustments to prior year's payables	7,061,197	1,177,338
	7,166,999	1,403,594
Proceeds from the disposal of surplus Crown assets	...	1,556
Miscellaneous revenues	31,380	(82,440)
Total Department	**7,198,379**	**1,322,710**
Canadian Firearms Centre [1]		
Other revenues—		
Refunds of previous years' expenditures	16,360,023	...
Sales of goods and services—		
Services of a regulatory nature	54,430	...
Miscellaneous revenues	2,515	...
Total Program	**16,416,968**	...
Canadian Security Intelligence Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	110,958	122,395
Adjustments to prior year's payables	426,811	260,843
	537,769	383,238
Sales of goods and services—		
Lease and use of public property	64,350	64,350
Services of a regulatory nature	2,419,360	1,492,305
Other fees and charges	491,698	387,308
	2,975,408	1,943,963
Proceeds from the disposal of surplus Crown assets	711,319	862,910
Miscellaneous revenues—		
Return on investments	...	26,592
Sundries	32,470	27,283
	32,470	53,875
Total Program	**4,256,966**	**3,243,986**

Revenues—*Continued*

	Current year	Previous year
	$	$
Correctional Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,052,617	759,425
Adjustments to prior year's payables	1,578,450	1,328,059
	2,631,067	2,087,484
Sales of goods and services—		
Lease and use of public property		
Rentals	58,919	28,242
Board and lodging—Inmates	552,377	589,733
	611,296	*617,975*
Services of a non-regulatory nature—		
Meal sales	29,544	14,753
Psychiatric services—Contracted	1,216,736	879,987
Inmate maintenance—Contracted (federal-provincial agreements)	1,111,208	1,483,683
Laundry service	1,030	1,050
Access to information fees	2,358	1,797
CORCAN sales—		
Training fee	18,287,782	....
	20,648,658	*2,381,270*
Sales of goods and information products—		
Sale of manufactured products	9,072,167	9,130,032
CORCAN sales—		
Sale of manufactured products	47,939,267	84,562,674
	57,011,434	*93,692,706*
Other fees and charges	*6,062,509*	*647,923*
	84,333,897	97,339,874
Proceeds from the disposal of surplus Crown assets	736,100	748,722
Miscellaneous revenues—		
Fines and forfeitures	160,821	189,905
Provincial sales tax commissions	2,159	1,831
Telephone commissions	135,535	99,821
Claims for the Crown	175,936	43,462
Sundries	192,841	440,130
	667,292	775,149
Total Program	**88,368,356**	**100,951,229**

	Current year	Previous year
	$	$
National Parole Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	592	13,725
Adjustments to prior year's payables	25,308	17,134
	25,900	30,859
Sales of goods and services—		
Services of a non-regulatory nature	727,640	704,063
Sales of goods and information products	356	760
	727,996	704,823
Proceeds from the disposal of surplus Crown assets	9,456	21,558
Miscellaneous revenues	918	2,027
Total Program	**764,270**	**759,267**
Royal Canadian Mounted Police		
Other revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	10,148	8,103
Transfer of profits	13,999	170,130
	24,147	178,233
Refunds of previous years' expenditures—		
Repayment for services rendered to other government departments	....	175,485
Repayment for operating expenditures and management goods or service	4,292,325	2,314,618
Recovery of prior year loss of money	1,693	1,343
Repayment for repairs to motor vehicles	306,123	....
Sundries	119,428	....
Adjustments to prior year's payables	666,988	6,068,486
	5,386,557	8,559,932

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services		
Services of a regulatory nature		
Access to information	1,978	6,309
Services of a non-regulatory nature		
Police services to local governments	(1,600,797)	(1,196,219)
Police services to provincial and territorial governments	621,919,462	617,301,511
Receipts from Crown corporations for other than real property	385,847,480	364,691,123
Other fees	29,630,177	36,009,459
Other revenues from rights and royalties	708,580	400,695
License fees	2,016	3,696
Paid parking	59,630	80,945
Rental of residential buildings	6,174,928	5,987,523
Rental of non-residential buildings	11,919	10,460
Sale of kit and clothing to members	306,531	295,031
Sales of information products	63,631	88,487
Sales of other goods	3,507,373	3,453,224
Sundries	5,462,374	6,209,063
	1,052,097,288	*1,033,341,307*
Other fees and charges		
Police services to provincial and territorial governments		605,535
Deferred revenues	4,398,716	4,446,344
Sundries	6,797,654	6,417,104
	11,196,370	*11,468,983*
	1,063,293,658	1,044,810,290
Proceeds from the disposal of surplus Crown assets	5,197,145	7,041,987
Total Program	**1,073,901,507**	**1,060,590,442**
Royal Canadian Mounted Police External Review Committee		
Other revenues—		
Refunds of previous years' expenditures		
Adjustments to prior year's payables		37,439
Total Program	...	**37,439**

	Current year	Previous year
	$	$
Ministry Summary		
Other revenues—		
Return on investments	24,147	178,233
Refunds of previous years' expenditures	32,108,315	12,502,546
Sales of goods and services	1,151,385,389	1,144,798,950
Proceeds from the disposal of surplus Crown assets	6,654,020	8,676,733
Miscellaneous revenues	734,575	748,611
Total Ministry	**1,190,906,446**	**1,166,905,073**

(1) During the year, the agency Canadian Firearms Centre was created.

SECTION 23

2003-2004

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Transportation Appeal Tribunal of Canada

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Department

Objectives

Ensure high standards for a safe and secure transportation system.

Contribute to Canada's economic growth and social development.

Protect the physical environment.

Business Line Descriptions

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the department including for harbours, ports and airports and air navigation system sites; and administers an environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canadian Transportation Agency

Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Descriptions

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines CN's and CP's respective annual revenues entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through an air travel complaints program and a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Transportation Appeal Tribunal of Canada

Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Descriptions

Review and appeal hearings

Provides for the operation of an independent Transportation Appeal Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
	193,798,000	...	...	193,798,000	1	Operating expenditures				
...	...	1	...	1	1b	Transfer of $15,500,000 from Transport Vote 5, and $31,609,709 from Transport Vote 10				
...	...	...	15,500,000	15,500,000		Transfer from: Vote 5				
...	...	...	31,609,709	31,609,709		Vote 10				
...	...	...	354,742	354,742		TB Vote 10 (1)				
...	...	...	27,659,000	27,659,000		TB Vote 15 (1)				
...	193,798,000	1	75,123,451	268,921,452		Total — Vote 1	262,210,233	6,711,219	...	154,351,625
...	82,264,000	...	...	82,264,000	5	Capital expenditures				
...	...	...	(15,500,000)	(15,500,000)		Transfer to Vote 1				
...	82,264,000	...	(15,500,000)	66,764,000		Total — Vote 5	61,727,100	5,036,900	...	54,152,447
...	401,548,000	...	...	401,548,000	10	Grants and contributions				
...	...	143,450,040	...	143,450,040	10a	Grants and contributions				
...	...	1	...	1	10b	Grants				
...	...	...	(31,609,709)	(31,609,709)		Transfer to Vote 1				
...	401,548,000	143,450,041	(31,609,709)	513,388,332		Total — Vote 10	309,109,824	204,278,508	...	264,392,751
...	33,345,000	...	...	33,345,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.	33,024,052	320,948	...	80,134,692
...	25,095,000	...	...	25,095,000	20	Payments to Marine Atlantic Inc.				
...	...	16,500,000	...	16,500,000	20a	Payments to Marine Atlantic Inc.				
...	25,095,000	16,500,000	...	41,595,000		Total — Vote 20	41,595,000	...	...	46,381,000
...	266,201,000	...	...	266,201,000	25	Payments to VIA Rail Canada Inc.	264,200,700	2,000,300	...	255,701,000
...	459,676,000	...	...	459,676,000	30	Payments to the Canadian Air Transport Security Authority	351,414,854	108,261,146	...	259,477,000
...	4,000,000	...	...	4,000,000	35	Payments to Queens Quay West Land Corporation	4,000,000	...	...	4,000,000
...	1	...	...	1	40	Payments to Old Port of Montreal Corporation Inc.				
...	...	18,400,000	...	18,400,000	40a	Payments to Old Port of Montreal Corporation Inc.				
...	1	18,400,000	...	18,400,001		Total — Vote 40	18,400,000	1	...	18,400,000
...	66,946	...	1,984	68,930	(S)	Minister of Transport – Salary and motor car allowance	68,930	...	...	66,946
...	3,300,000	...	(55,611)	3,244,389	(S)	Victoria Bridge, Montreal – Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, *Appropriation Act No. 5, 1963*)	3,244,389	...	...	3,299,855

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
	58,464,000		1,027,895	59,491,895	(S)	Contributions to employee benefit plans	59,491,895			58,364,653
	1,900,000		(917,180)	982,820	(S)	Payments in respect of St. Lawrence Seaway agreements	982,820			1,741,718
	50,400,000		747,330	51,147,330	(S)	Northumberland strait crossing subsidy payment	51,147,330			48,956,379
2,051,926			2,759,521	4,811,447	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,735,000		2,076,447	3,092,450
			396,646	396,646	(S)	Refunds of amounts credited to revenues in previous years	396,646			39,556
2,051,926	**1,580,057,947**	**178,350,042**	**31,974,327**	**1,792,434,242**		**Total Department—Budgetary**	**1,463,748,773**	**326,609,022**	**2,076,447**	**1,252,552,072**
						Canada Mortgage and Housing Corporation (1)				
	2,071,683,000		(2,071,683,000)		45	Operating expenditures				
		81,100,000	(81,100,000)		45a	Operating expenditures				
	2,071,683,000	81,100,000	(2,152,783,000)			Total—Vote 45				
		1	(1)		46b	To increase from $250,000,000,000 to $300,000,000,000 the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the *National Housing Act*				
	2,071,683,000	81,100,001	(2,152,783,001)			Total budgetary				
	(218,800,000)		218,800,000		(S)	(L) Advances under the *National Housing Act* (Gross)				
						Total Program—				
...	**2,071,683,000**	**81,100,001**	**(2,152,783,001)**	...		**Budgetary**	...	...	...	...
...	**(218,800,000)**	...	**218,800,000**	...		**Non-budgetary**	...	...	...	...
						Canada Post Corporation (1)				
	222,210,000		(222,210,000)		50	Payments to the Canada Post Corporation for special purposes				
500,000,000			(500,000,000)		(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)				
						Total Program—				
...	**222,210,000**	...	**(222,210,000)**	...		**Budgetary**	...	...	...	...
500,000,000	...	...	**(500,000,000)**	...		**Non-budgetary**	...	...	...	...

						Canadian Transportation Agency				
	23,272,000			23,272,000	55	Program expenditures				
		1,549,336		1,549,336	55b	Program expenditures				
			161,000	161,000		Transfer from: TB Vote 10 (1)				
			318,000	318,000		TB Vote 15 (1)				
	23,272,000	1,549,336	479,000	25,300,336		Total—Vote 55	23,956,678	1,343,658		24,128,128
	3,462,000		(52,088)	3,409,912	(S)	Contributions to employee benefit plans	3,409,912	...		3,850,369
...	**26,734,000**	**1,549,336**	**426,912**	**28,710,248**		**Total Program—Budgetary**	**27,366,590**	**1,343,658**	**...**	**27,978,497**
						Royal Canadian Mint (3)				
75,000,000			(75,000,000)		(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act* Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)				
75,000,000	**...**	**...**	**(75,000,000)**	**...**		**Total Program—Non-budgetary**	**...**	**...**	**...**	**...**
						Transportation Appeal Tribunal of Canada (4)				
	1,162,000	...	...	1,162,000	60	Program expenditures				
		210,350	...	210,350	60b	Program expenditures				
		...	25,000	25,000		Transfer from: TB Vote 10 (1)				
			11,000	11,000		TB Vote 15 (1)				
	1,162,000	210,350	36,000	1,408,350		Total—Vote 60	1,262,917	145,433	...	997,555
	127,000	...	(27,757)	99,243	(S)	Contributions to employee benefit plans	99,243	...	...	115,932
...	**1,289,000**	**210,350**	**8,243**	**1,507,593**		**Total Program—Budgetary**	**1,362,160**	**145,433**	**...**	**1,113,487**
						Total Ministry—				
2,051,926	**3,901,973,947**	**261,209,729**	**(2,342,583,519)**	**1,822,652,083**		**Budgetary**	**1,492,477,523**	**328,098,113**	**2,076,447**	**1,281,644,056** (2&3)
575,000,000	**(218,800,000)**	**...**	**(356,200,000)**	**...**		**Non-budgetary**	**...**	**...**	**...**	**...** (2&3)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) During the year, Canada Mortgage and Housing Corporation was transferred to Environment. Therefore, the previous year's amounts have been restated by $1,978,801,550 (budgetary) and $(217,711,372) (non-budgetary).

(3) During the year, Canada Post Corporation (CPC) and Royal Canadian Mint were transferred to Canada Customs and Revenue Agency. Therefore, the previous year's amounts have been restated by $237,210,000 (CPC).

(4) During the year, Civil Aviation Tribunal was replaced by Transportation Appeal Tribunal of Canada.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Policy	353,276,509	350,928,735	8,339,300	8,259,279	187,127,255	133,175,848	676,000	764,377			548,067,064	491,599,485
Programs and divestiture	163,418,578	117,390,849	35,388,900	34,514,776	359,842,872	212,104,077	285,627,350	238,484,575			273,023,000	125,525,127
Safety and security	842,476,831	732,200,782	11,949,300	11,294,302	20,809,924	18,221,618	51,889,400	55,587,453			823,346,655	706,129,249
Departmental administration	133,183,826	131,214,856	15,897,947	10,393,743			1,084,250	1,113,687			147,997,523	140,494,912
Sub-total	1,492,355,744	1,331,735,222	71,575,447	64,462,100	567,780,051	363,501,543	339,277,000	295,950,092			1,792,434,242	1,463,748,773
Revenues netted against expenditures	(339,277,000)	(295,950,092)					(339,277,000)	(295,950,092)				
Total Department—Budgetary	**1,153,078,744**	**1,035,785,130**	**71,575,447**	**64,462,100**	**567,780,051**	**363,501,543**	...	...	...	...	**1,792,434,242**	**1,463,748,773**
Canadian Transportation Agency—Budgetary	**27,335,248**	**26,469,215**	**1,375,000**	**897,375**	...	...	...	...	...	...	**28,710,248**	**27,366,590**
Transportation Appeal Tribunal of Canada— (1)												
Review and appeal hearings	1,507,593	1,362,160									1,507,593	1,362,160
Total Program—Budgetary	**1,507,593**	**1,362,160**	...	...	...	...	...	...	...	...	**1,507,593**	**1,362,160**
Total Ministry—Budgetary	**1,181,921,585**	**1,063,616,505**	**72,950,447**	**65,359,475**	**567,780,051**	**363,501,543**	...	...	...	...	**1,822,652,083**	**1,492,477,523**

(1) During the year, Civil Aviation Tribunal was replaced by Transportation Appeal Tribunal of Canada.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Policy				
	23,986,547			23,986,547	Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	23,975,262	11,285	....	23,377,120
					Safety and security				
			100,000	100,000	Grant to close grade crossings	60,000	40,000		
			42,000	42,000	Grant to the International Civil Aviation Organization (ICAO) for the ICAO Universal Security Audit	42,000			
		1	999,999	1,000,000	Grant to the Ottawa Macdonald-Cartier International Airport for security enhancements	1,000,000			
					Items not required for the current year	....			100,000
		1	1,141,999	1,142,000		1,102,000	40,000		100,000
....	**23,986,547**	**1**	**1,141,999**	**25,128,547**	**Total—Grants**	**25,077,262**	**51,285**	....	**23,477,120**
					Contributions				
					Policy				
					Contributions for non-VIA Rail passenger services:				
	525,000		1,575,000	2,100,000	Algoma Central Railway Inc.	2,100,000			2,100,000
			2,333,333	2,333,333	Quebec North Shore & Labrador Railway	2,333,333			2,000,000
			150,000	150,000	Quebec North Shore & Labrador Railway—Capital	150,000			173,298
			2,500,000	2,500,000	Ontario Northland Transportation Commission	2,500,000			2,500,000
	8,036,334			8,036,334	Contributions for ferry and coastal passenger and freight services	8,036,000	334		8,027,000
	17,495,000		(3,643,999)	13,851,001	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	12,912,901	938,100		16,045,043
	987,000		(95,000)	892,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	891,172	828		963,574
	188,000			188,000	Transportation Association of Canada	113,398	74,602		91,201
	600,000			600,000	Contribution to Canadian National Railways towards the Quebec bridge restoration program	600,000			600,000
	4,400,000		(3,777,902)	622,098	Toronto waterfront revitalization project	622,098			5,200,000
					Strategic highway infrastructure program:				
			900,000	900,000	Highway component	308,213	591,787		
	4,000,000		(440,000)	3,560,000	Border Crossing—Planning and integration	959,100	2,600,900		329,979
	10,500,000			10,500,000	Intelligent Transportation Systems	1,092,032	9,407,968		1,264,512

Transfer Payments—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	77,000,000	...	77,000,000	Payment to Ridley Terminals Incorporated for repayment of outstanding loans	64,000,000	13,000,000	...	...
...	...	21,400,000	(1,122,098)	20,277,902	Toronto Waterfront Revitalization Corporation in support of the Toronto waterfront revitalization initiatives	5,555,267	14,722,635	...	...
...	...	20,050,040	(600,000)	19,450,040	Contribution to the Greater Toronto Airports Authority for the air rail link	6,862,675	12,587,365	...	...
...	...	...	102,000	102,000	Intelligent Transportation Systems—Deployment and Integration Plan	89,106	12,894	...	758,038
...	...	...	8,000	8,000	Contribution to the St. Lawrence Economic Development Council	5,291	2,709	...	...
...	...	...	50,000	50,000	Contribution to the University of British Columbia for transportation research studies	50,000	...	...	...
...	...	...	20,000	20,000	Contribution to the International Civil Aviation Organization for the establishment of an International Registry	20,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,008,026
...	46,731,334	118,450,040	(2,040,666)	163,140,708		109,200,586	53,940,122	...	41,060,671
					Programs and divestiture				
					Contributions for the operation of municipal or other airports:				
...	1,590,900	...	1,287,000	2,877,900	Original program	2,877,138	762	...	1,752,136
...	44,000,000	...	(4,887,338)	39,112,662	Airports capital assistance program	32,209,545	6,903,117	...	32,386,330
					Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	39,452,571	...	(1,563,191)	37,889,380	New Brunswick	37,889,380	...	...	38,382,239
...	2,571,290	...	2,558,000	5,129,290	Outaouais Road Development Agreement	5,129,146	144	...	2,301,787
...	3,956,677	...	1,511,881	5,468,558	TransCanada Highway Agreement—Newfoundland and Labrador	5,371,879	96,679	...	16,302,612
...	3,300,000	...	(55,611)	3,244,389	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,244,389	...	...	3,299,855
...	50,400,000	...	747,330	51,147,330	(S) Northumberland strait crossing subsidy payment	51,147,330	...	...	48,956,379
...	230,000	...	...	230,000	Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge	230,000	...	...	230,000
...	2,092,800	...	(1,792,800)	300,000	Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of runway 05/23 of the Thompson airport	68,544	231,456	...	299,645

...	870,000	...	...	870,000	Contribution to the Sudbury Airport Community Development Corporation for the cost associated with the improvements/ expansion of the Sudbury air terminal building	870,000	...	...	166,000
...	...	...	50,000	50,000	Contributions in support of the divestiture of the non-National Airport System	50,000	...	...	...
...	...	...	320,000	320,000	Contribution to "Ville de Rimouski" for infrastructure projects at Rimouski Airport	156,280	163,720	...	...
...	...	...	1,900,000	1,900,000	Contribution to the Comox Valley Airport Commission for the the construction of airside infrastructure	1,235,163	664,837	...	...
...	...	...	50,000	50,000	Contributions to the Montreal Airports Authority for costs associated with the change in name to the Pierre-Elliot-Trudeau International Airport	50,000	...	...	...
					Strategic highway infrastructure program:				
...	188,193,241	...	(33,185,022)	155,008,219	Highway component	57,011,440	97,996,779	...	25,801,915
...	14,200,000	...	...	14,200,000	Border Crossing	7,547,502	6,652,498	...	7,666,426
					Action Plan 2000 for climate change:				
...	12,950,000	...	(34,000)	12,916,000	Urban showcase	384,981	12,531,019	...	...
...	1,500,000	...	(1,240,000)	260,000	Freight initiatives	220,782	39,218	...	40,440
...	700,000	...	(185,000)	515,000	Moving on sustainable transportation	489,880	25,120	...	95,000
...	...	...	1,000,000	1,000,000	Newfoundland and Labrador—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	932,603	67,397	...	587,516
...	...	...	62,596	62,596	Contribution to Prince Edward Island for Greenwich Road Improvement	26,054	36,542	...	1,100,000
...	...	25,000,000	(1,008,452)	23,991,548	Port Divestiture Fund	1,696,793	22,294,755	...	22,102,034
...	...	...	3,300,000	3,300,000	Newfoundland and Labrador regional trunk roads	3,265,248	34,752	...	9,829,172
...	...	...	...	...	Items not required for the current year	...	...	...	1,088,196
...	366,007,479	25,000,000	(31,164,607)	359,842,872		212,104,077	147,738,795	...	212,387,682
					Safety and security				
...	7,495,000	...	(55,000)	7,440,000	Payments in support of crossing improvements approved under the *Railway Safety Act*	7,440,000	...	...	7,494,991
...	200,000	...	...	200,000	Contributions to the Railway Association of Canada for Operation Lifesaver	200,000	...	...	200,000
...	384,700	...	(384,700)	...	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	...	...	...	...
...	6,000,000	...	...	6,000,000	Contribution to airlines for security enhancements to aeroplane cockpits	3,452,178	2,547,822	...	25,368,760
					National Safety Code:				
...	180,860	...	60,287	241,147	Newfoundland and Labrador	241,147	...	...	241,147
...	151,460	...	50,487	201,947	Prince Edward Island	201,947	...	...	201,947
...	310,220	...	103,407	413,627	Nova Scotia	413,627	...	...	413,627
...	222,020	...	74,007	296,027	New Brunswick	296,027	...	...	296,027
...	739,460	...	246,487	985,947	Quebec	985,947	...	...	985,947
...	1,115,780	...	371,927	1,487,707	Ontario	1,487,707	...	...	1,487,707
...	274,940	...	91,647	366,587	Manitoba	366,587	...	...	733,173
...	289,640	...	96,547	386,187	Saskatchewan	386,187	...	...	386,187
...	510,140	...	170,047	680,187	Alberta	680,187	...	...	680,187

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	386,660	...	128,887	515,547	British Columbia	515,547	...	...	515,547
...	130,880	...	43,627	174,507	Northwest Territories	174,507	...	...	174,507
...	130,880	...	43,627	174,507	Yukon	174,507	...	...	174,507
					Contribution to the Ottawa Macdonald-Cartier International				
...	...	...	104,000	104,000	Airport for security modifications	103,516	484	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	269,250
...	18,522,640	...	1,145,284	19,667,924		17,119,618	2,548,306	...	39,623,511
					Departmental administration				
...	...	...	...	...	Contribution to Society for 100th Anniversary of Flight	...	...	...	100,000
...	**431,261,453**	**143,450,040**	**(32,059,989)**	**542,651,504**	**Total—Contributions**	**338,424,281**	**204,227,223**	**...**	**293,171,864**
					Ministry Summary by Business Line				
...	70,717,881	118,450,040	(2,040,666)	187,127,255	Policy	133,175,848	53,951,407	...	64,437,791
...	366,007,479	25,000,000	(31,164,607)	359,842,872	Programs and divestiture	212,104,077	147,738,795	...	212,387,682
...	18,522,640	1	2,287,283	20,809,924	Safety and security	18,221,618	2,588,306	...	39,723,511
...	...	...	...	...	Departmental administration	...	...	...	100,000
...	**455,248,000**	**143,450,041**	**(30,917,990)**	**567,780,051**	**Total Ministry**	**363,501,543**	**204,278,508**	**...**	**316,648,984**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Policy			
Regulatory inspections cost recovery	...	64	...
Rentals	118,000	122,590	111,340
Air services forecast	160,000	225,022	274,132
Sundries	398,000	416,701	348,535
	676,000	764,377	734,007
Programs and divestiture			
Sales	208,000	120,406	92,720
Training	...	...	347
Regulatory inspections cost recovery	...	...	428
Landing fees	2,733,000	2,902,366	5,181,092
Rentals	6,813,000	7,915,273	8,603,127
Leases/Licenses	62,000	63,353	89,287
Concessions	796,000	860,629	1,841,091
Wharfage	2,738,000	3,508,392	4,898,392
Airport service fees	...	66,428	19,666
Aircraft parking fees	8,000	43,752	56,552
Public port storage fees	331,000	747,756	1,172,373
Gerthage	836,000	884,443	1,016,853
Harbours dues	3,478,000	4,383,223	3,851,121
Public port utility fees	29,000	176,273	70,945
General terminal fees	2,394,000	2,193,053	3,700,218
Airport authority payments	261,895,350	213,143,220	296,370,083
Airport authority chattel payments	3,180,000	1,297,825	3,180,863
Canadian aviation regulations fees	...	140	...
Sundries	126,000	178,043	166,032
	285,627,350	238,484,575	330,311,190
Safety and security			
Sales	859,000	247,626	250,932
Training	...	137,866	117,487
Regulatory inspections cost recovery	769,400	1,975,520	2,216,230
Aircraft maintenance	13,728,000	17,136,427	15,458,864
Flight training	1,975,000	2,029,813	2,123,531
Rail inspection fees	90,000	207,538	111,734
Rentals	...	5,614	5,649
Royal Canadian Mounted Police	...	80,374	85,332
Flying services	10,945,000	9,614,421	8,050,067
Research and development	5,326,000	3,870,253	3,756,750
Marine safety regulations fees	7,744,000	9,371,032	8,463,750
Concessions	...	2,545	2,138
Airport services fees	...	50	...
Airport authority payments	...	...	199
Motor vehicle test centre	280,000	194,544	...
Canadian aviation regulations fees	9,611,000	7,962,329	9,197,762
Registered imported vehicle program	475,000	1,526,149	...
Sundries	87,000	1,225,352	2,638,546
	51,889,400	55,587,453	52,478,971
Departmental administration			
Sales	...	2,158	542,047
Training	...	...	26,169
Regulatory inspections cost recovery	...	...	2,240
Rentals	748,000	914,500	956,612
Royal Canadian Mounted Police	170,000	2,651	3,101
Concessions	14,000	15,801	15,135
Sundries	152,250	178,577	219,842
	1,084,250	1,113,687	1,765,146
Total Ministry—Budgetary	**339,277,000**	**295,950,092**	**385,289,314**

Revenues

	Current year	Previous year
	$	$
Department		
Other revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	4,999,990	4,599,990
St. Lawrence Seaway Management Corporation	58,157	110,027
Saint John Port Authority	236,421	229,571
Prince Rupert Port Authority	83,252	100,600
St. John's Port Authority	87,106	78,160
Halifax Port Authority	976,547	536,996
Trois-Rivières Port Authority	103,976	100,650
Vancouver Port Authority	4,020,788	3,852,842
Port Alberni Port Authority	56,710	59,284
Toronto Port Authority	175,565	53,946
Sept-Îles Port Authority	170,028	156,753
Quebec Port Authority	355,697	318,428
Montreal Port Authority	3,354,354	3,184,674
Thunder Bay Port Authority	26,985	71,404
Windsor Port Authority	27,171	28,556
Hamilton Port Authority	366,281	388,500
Nanaimo Port Authority	102,999	98,865
North Fraser Port Authority	54,916	55,900
Fraser River Port Authority	353,189	292,096
Belledune Port Authority	124,502	122,330
Saguenay Port Authority	39,317	35,813
	15,773,951	14,475,385
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	853,086	1,056,515
Refunds of previous years' expenditures—Jacques Cartier and Champlain Bridges	1,145,632	...
Adjustments to prior year's payables	1,728,870	5,323,267
	3,727,588	6,379,782
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	5,220,381	59,629
St. Lawrence Seaway Management Corporation	(294,854)	4,855,925
	4,925,527	*4,915,554*
Lease and use of public property—		
Respendable user charges made and collected under various statutes	857,188	1,738,232
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	8,892,447	9,136,052

	Current year	Previous year
	$	$
Respendable user charges made and collected under various statutes	242,072,455	249,091,504
	251,822,090	*259,965,788*
Services of a regulatory nature—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	*16,503,896*	*16,407,827*
Services of a non-regulatory nature—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	18,226,503	23,258,058
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	228,889	239,447
Respendable user charges made and collected under various statutes	34,094,845	39,180,967
	52,550,237	*62,678,472*
Sales of goods and information products—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	139,012	101,423
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	501,626	901,571
	640,638	*1,002,994*
Other fees and charges—		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	(1,942,018)	590,217
Respendable user charges made and collected under various statutes	12,013	1,430,428
	(1,930,005)	*2,020,645*
	324,512,383	346,991,280
Proceeds from the disposal of surplus Crown assets	2,759,521	4,108,045
Miscellaneous revenues—		
Fines	973,513	1,062,899
CTMA Traversier Ltée	39	832,671
Lease hopper cars—CN	8,548,515	5,670,760
Lease hopper cars—CP	8,145,533	9,083,351
Revenues CN hopper cars damage settlements	1,097,435	286,813

Revenues—*Concluded*

	Current year	Previous year
	$	$
Revenues CN for demurrage charges related to hopper cars	595,260	391,161
Revenues CP hopper cars damage settlements	278,330	...
Old Port of Montreal	2,404,426	2,314,699
Gulf war compensation against Irak	...	419,949
Royalty revenues	150,134	...
Great West Life—Canada Ports refund	...	95,202
Proceeds from divestiture sale of real property	548,175	796,305
Sundries	273,139	1,256,187
	23,014,499	22,209,997
Total Department	**369,787,942**	**394,164,489**[1]
Canadian Transportation Agency		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,547	12,423
Adjustments to prior year's payables	49,532	88,246
	60,079	100,669
Sales of goods and services—		
Rights and privileges	*27*	*33*
Sales of goods and information products—		
Proceeds from sales of orders and decisions	*2,203*	*3,063*
Other fees and charges—		
Charges to companies for services rendered	10,658	76
Sundries	...	10,000
	10,658	*10,076*
	12,888	13,172
Miscellaneous revenues	13,459	2,501
Total Program	**86,426**	**116,342**
Transportation Appeal Tribunal of Canada[4]		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	3,009
Adjustments to prior year's payables	...	4,298
	...	7,307
Total Program	**...**	**7,307**
Ministry Summary		
Other revenues—		
Return on investments	15,773,951	14,475,385
Refunds of previous years' expenditures	3,787,667	6,487,758
Sales of goods and services	324,525,271	347,004,452
Proceeds from the disposal of surplus Crown assets	2,759,521	4,108,045
Miscellaneous revenues	23,027,958	22,212,498
Total Ministry	**369,874,368**	**394,288,138**(2&3)

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(1) Interest unless otherwise indicated.

(2) During the year, Canada Mortgage and Housing Corporation was transferred to Environment. Therefore, the previous year's revenues have been restated by $553,877,024.

(3) During the year, Canada Post Corporation was transferred to Canada Customs and Revenue Agency. Therefore, the previous year's revenues have been restated by $16,700,000.

(4) During the year, Civil Aviation Tribunal was replaced by Transportation Appeal Tribunal of Canada.

SECTION 24

2003-2004

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Secretariat

Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

Business Line Descriptions

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing two areas:

- operating and capital budgets of government departments and agencies; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

Human resources management

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary-Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
...	151,617,000	...	...	151,617,000	1	Operating expenditures				
...	...	41,692,074	...	41,692,074	1a	Operating expenditures				
...	...	10,086,850	...	10,086,850	1b	Operating expenditures				
...	...	...	381,334	381,334		Transfer from: Vote 10				
...	...	...	1,909,000	1,909,000		Vote 15				
...	151,617,000	51,778,924	2,290,334	205,686,258		Total—Vote 1	177,442,816	28,243,442	...	170,142,469
...	18,600,000	...	...	18,600,000	2	Contributions	16,585,797	2,014,203	...	17,116,677
...	750,000,000	...	...	750,000,000	5	Government contingencies				
...	...	...	(119,668,178)	(119,668,178)		Transfers to other ministries				
...	750,000,000	...	(119,668,178)	630,331,822		Total—Vote 5	...	630,331,822	...	...
...	20,783,000	...	...	20,783,000	10	Government-wide initiatives				
...	...	31,746,000	...	31,746,000	10a	Government-wide initiatives				
...	...	417,550	...	417,550	10b	Government-wide initiatives				
...	...	...	(41,950,396)	(41,950,396)		Transfers to this and other ministries				
...	20,783,000	32,163,550	(41,950,396)	10,996,154		Total—Vote 10	...	10,996,154	...	...
...	...	193,520,000	...	193,520,000	15a	Compensation adjustments				
...	...	107,265,000	...	107,265,000	15b	Compensation adjustments				
...	...	...	(300,785,000)	(300,785,000)		Transfers to this and other ministries				
...	...	300,785,000	(300,785,000)	...		Total—Vote 15	...	...	...	...
...	1,450,900,000	...	...	1,450,900,000	20	Public service insurance				
...	...	38,000	...	38,000	20b	Public service insurance				
...	1,450,900,000	38,000	...	1,450,938,000		Total—Vote 20	1,154,742,127	296,195,873	...	1,166,673,421
...	...	84,484,000	...	84,484,000	21b	Payment to the Canadian Wheat Board pursuant to subsection 7(3) of the *Canadian Wheat Board Act* for losses sustained in the 2002-2003 wheat pool	84,468,711	15,289	...	...
...	66,946	...	(54)	66,892	(S)	President of the Treasury Board—Salary and motor car allowance	66,892	...	...	69,521
...	18,602,000	...	1,738,659	20,340,659	(S)	Contributions to employee benefit plans	20,340,659	...	...	16,713,103
...	25,000	...	6,972	31,972	(S)	Payments under the *Public Service Pension Adjustment Act*	31,972	...	...	12,786

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	708,076	708,076	(S)	Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*	708,076	...	...	16,020,242
...	...	...	207,394,415	207,394,415	(S)	Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*	207,394,415	...	...	83,752,688
...	...	...	40,000	40,000	(S)	Court awards	40,000	...	...	...
...	...	...	6,545	6,545	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	6,545	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,159
...	**2,410,593,946**	**469,249,474**	**(250,218,627)**	**2,629,624,793**		**Total Ministry—Budgetary**	**1,661,821,465**	**967,796,783**	**6,545**	**1,470,518,066**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Secretariat												
Expenditure management and planning	665,719,759	28,793,623	...	877,786	15,000	13,368	...	...	...	...	665,734,759	29,684,777
Comptrollership	20,772,267	18,811,282	...	145,192	...	...	...	...	...	...	20,772,267	18,956,474
Information management and information technology	38,638,555	35,223,736	...	488,274	300,000	300,000	...	...	...	...	38,938,555	36,012,010
Human resources management	1,679,375,518	1,374,946,029	...	1,315,951	18,776,657	16,764,086	149,104,000	150,589,178	...	...	1,549,048,175	1,242,436,888
TBS corporate administration	355,083,537	331,544,053	...	3,139,763	47,500	47,500	...	...	...	...	355,131,037	334,731,316
Sub-total	2,759,589,636	1,789,318,723	...	5,966,966	19,139,157	17,124,954	149,104,000	150,589,178	...	...	2,629,624,793	1,661,821,465
Revenues netted against expenditures	(149,104,000)	(150,589,178)	...	...	...	...	(149,104,000)	(150,589,178)	...	...	...	...
Total Ministry—Budgetary	**2,610,485,636**	**1,638,729,545**	**...**	**5,966,966**	**19,139,157**	**17,124,954**	**...**	**...**	**...**	**...**	**2,629,624,793**	**1,661,821,465**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Secretariat				
					Grants				
					Expenditure management and planning				
...	...	...	15,000	15,000	Organisation for Economic Cooperation and Development (OECD) reallocation project grant	13,368	1,632	...	20,000
					Human resources management				
...	...	...	...	...	Items not required for the current year	...	...	...	250,000
...	...	...	**15,000**	**15,000**	**Total—Grants**	**13,368**	**1,632**	...	**270,000**
					Contributions				
					Information management and information technology				
...	...	...	300,000	300,000	Research and policy initiatives assistance	300,000	...	...	...
					Human resources management				
...	18,600,000	...	(412,500)	18,187,500	Youth internship program	16,174,929	2,012,571	...	16,846,678
...	...	...	50,000	50,000	Research and policy initiatives assistance	50,000	...	...	...
...	18,600,000	...	(362,500)	18,237,500		16,224,929	2,012,571	...	16,846,678
					TBS corporate administration				
...	...	...	47,500	47,500	Research and policy initiatives assistance	47,500	...	...	...
...	**18,600,000**	...	**(15,000)**	**18,585,000**	**Total—Contributions**	**16,572,429**	**2,012,571**	...	**16,846,678**
					Other transfer payments				
					Human resources management				
...	498,000	...	5,653	503,653	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	503,653	...	...	239,328
...	2,000	...	1,532	3,532	Special Indemnity Plan for spouses of Canadian Forces attaches	3,532	...	...	3,427
...	25,000	...	6,972	31,972	(S) Payments under the *Public Service Pension Adjustment Act*	31,972	...	...	12,786
...	**525,000**	...	**14,157**	**539,157**	**Total—Other transfer payments**	**539,157**	...	...	**315,541**

Ministry Summary by Business Line

...	...		15,000	15,000	Expenditure management and planning	13,368	1,632	...	20,000
...	...		300,000	300,000	Information management and information technology	300,000	...	...	...
...	19,125,000		(348,343)	18,776,657	Human resources management	16,764,086	2,012,571	...	17,412,219
...	...	...	47,500	47,500	TBS corporate administration	47,500	...	...	...
...	**19,125,000**	**...**	**14,157**	**19,139,157**	**Total Ministry**	**17,124,954**	**2,014,203**	**...**	**17,432,219**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Secretariat			
Budgetary (respendable revenues)			
Human resources management	149,104,000	150,589,178	137,588,425
Total Ministry—Budgetary	**149,104,000**	**150,589,178**	**137,588,425**

Revenues

	Current year	Previous year
	$	$
Secretariat		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	182,169	259,361
Adjustments to prior year's payables	831,109	...
	1,013,278	259,361
Sales of goods and services—		
Other fees and charges—		
Access to information requests	1,022	1,512
Sundries	2,248,387	2,029,280
	2,249,409	2,030,792
Proceeds from the disposal of surplus Crown assets	6,545	...
Miscellaneous revenues—		
Parking fees	10,216,033	9,577,437
Recovery of employee benefits	368,061	281,095
Disciplinary penalties	43,674	19,238
Sundries	6,626,762	5,603,110
	17,254,530	15,480,880
Total Ministry	**20,523,762**	**17,771,033**

SECTION 25

2003-2004

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

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Department

Veterans Affairs Program

Objectives

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Descriptions

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance, human resources, information management, management support services, audit and evaluation, security services and property management. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objectives

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Descriptions

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	665,515,000	...	...	665,515,000	1	Operating expenditures				
...	...	17,387,000	...	17,387,000	1a	Operating expenditures				
...	...	84,678,367	...	84,678,367	1b	Operating expenditures				
...	...	...	4,096,000	4,096,000		Transfer from: TB Vote 5 $^{(1)}$				
...	...	...	1,016,170	1,016,170		TB Vote 10 $^{(1)}$				
...	...	...	2,766,000	2,766,000		TB Vote 15 $^{(1)}$				
...	665,515,000	102,065,367	7,878,170	775,458,537		Total—Vote 1	751,963,146	23,495,391	...	717,427,474
...	1,788,868,000	...	...	1,788,868,000	5	Grants and contributions				
...	...	22,500,000	...	22,500,000	5a	Grants				
...	...	23,012,835	...	23,012,835	5b	Grants and contributions				
...	1,788,868,000	45,512,835	...	1,834,380,835		Total—Vote 5	1,786,017,832	48,363,003	...	1,703,456,334
...	66,946	...	1,984	68,930	(S)	Minister of Veterans Affairs—Salary and motor car allowances	68,930	...	...	66,946
...	12,000	...	(12,000)	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	...	...	...	...
...	175,000	...	(7,658)	167,342	(S)	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	167,342	...	...	224,717
...	33,053,000	...	460,087	33,513,087	(S)	Contributions to employee benefit plans	33,513,087	...	...	36,395,307
...	...	...	57,968	57,968	(S)	Spending of proceeds from the disposal of surplus Crown assets	57,968	...	...	78,578
...	...	...	50,809	50,809	(S)	Refunds of amounts credited to revenues in previous years	50,809	...	...	82,138
...	...	...	4,000	4,000	(S)	Court awards	4,000	...	...	1,109,344
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,767,160
...	2,487,699,946	147,578,202	8,423,360	2,643,701,508		Total budgetary	2,571,843,114	71,858,394	...	2,463,607,998

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
604,863,646	...	...	...	604,863,646	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit $605,000,000 (Net)	(67,585)	...	604,931,231	(26,673)
						Total Program—				
...	**2,487,699,946**	**147,578,202**	**8,423,360**	**2,643,701,508**		**Budgetary**	**2,571,843,114**	**71,858,394**	**...**	**2,463,607,998**
604,863,646	**...**	**...**	**...**	**604,863,646**		**Non-budgetary**	**(67,585)**	**...**	**604,931,231**	**(26,673)**
						Veterans Review and Appeal Board Program				
...	8,799,000	...	...	8,799,000	10	Program expenditures				
...	...	586,366	...	586,366	10b	Program expenditures				
...	...	...	52,500	52,500		Transfer from: TB Vote 10 (1)				
...	...	...	144,000	144,000		TB Vote 15 (1)				
...	8,799,000	586,366	196,500	9,581,866		Total—Vote 10	9,442,732	139,134	...	9,440,639
...	1,616,000	...	22,494	1,638,494	(S)	Contributions to employee benefit plans	1,638,494	...	...	2,070,163
...	**10,415,000**	**586,366**	**218,994**	**11,220,360**		**Total Program—Budgetary**	**11,081,226**	**139,134**	**...**	**11,510,802**
						Total Ministry—				
...	**2,498,114,946**	**148,164,568**	**8,642,354**	**2,654,921,868**		**Budgetary**	**2,582,924,340**	**71,997,528**	**...**	**2,475,118,800**
604,863,646	**...**	**...**	**...**	**604,863,646**		**Non-budgetary**	**(67,585)**	**...**	**604,931,231**	**(26,673)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Veterans Affairs Program												
Benefits and services	731,026,780	709,482,897	9,000,000	8,780,354	1,834,548,177	1,786,185,173	...	...	...	...	2,574,574,957	2,504,448,424
Corporate administration—												
Budgetary	68,126,551	67,032,737	1,000,000	361,953	...	...	...	...	...	...	69,126,551	67,394,690
Non-budgetary	...	...	...	...	...	...	...	...	604,863,646	(67,585)	604,863,646	(67,585)
Total Program—												
Budgetary	**799,153,331**	**776,515,634**	**10,000,000**	**9,142,307**	**1,834,548,177**	**1,786,185,173**	**...**	**...**	**...**	**...**	**2,643,701,508**	**2,571,843,114**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**604,863,646**	**(67,585)**	**604,863,646**	**(67,585)**
Veterans Review and Appeal Board Program—												
Budgetary	**11,220,360**	**11,081,226**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**11,220,360**	**11,081,226**
Total Ministry—												
Budgetary	**810,373,691**	**787,596,860**	**10,000,000**	**9,142,307**	**1,834,548,177**	**1,786,185,173**	**...**	**...**	**...**	**...**	**2,654,921,868**	**2,582,924,340**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**604,863,646**	**(67,585)**	**604,863,646**	**(67,585)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Veterans Affairs Program				
					Grants				
					Benefits and services				
...	1,300,000	300,000	...	1,600,000	Treatment and related allowances	1,428,948	171,052	...	1,253,647
...	1,540,000,000	22,500,000	(8,503,165)	1,553,996,835	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards	1,533,265,716	20,731,119	...	1,465,216,376
...	750,000	...	...	750,000	Payments under the Flying Accidents Compensation regulations	620,670	129,330	...	626,068
...	71,000	...	...	71,000	Payments of gallantry awards	42,304	28,696	...	41,378
...	27,000,000	...	(300,000)	26,700,000	War veterans allowances and civilian war allowances	25,415,537	1,284,463	...	28,043,754
...	1,525,000	...	...	1,525,000	Assistance in accordance with the provisions of the Assistance Fund regulations	693,310	831,690	...	771,000
...	1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	...
					Other benefits:				
...	7,648,000	700,000	...	8,348,000	Commonwealth War Graves Commission	8,313,434	34,566	...	7,894,462
...	350,000	291,000	...	641,000	Children of deceased veterans education assistance	493,110	147,890	...	58,116
...	5,000	...	...	5,000	University and vocational training	...	5,000	...	...
...	700,000	...	...	700,000	Assistance to Canadian veterans—Overseas district	548,083	151,917	...	621,834
...	2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*	...	2,000	...	...
...	16,319,000	...	(700,000)	15,619,000	Last Post Fund	11,874,552	3,744,448	...	12,100,000
...	70,000	...	...	70,000	United Nations Memorial Cemetery in Korea	14,056	55,944	...	...
...	10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...
...	175,000	...	(7,658)	167,342	(S) Veterans insurance actuarial liability adjustment	167,342	...	...	224,717
...	1,595,926,000	23,791,000	(9,520,823)	1,610,196,177		1,582,878,062	27,318,115	...	1,516,851,352

					Corporate administration				
					Payments under the *War Service Grants Act*:				
...	2,000	...	(2,000)	...	(S) Re-establishment credits under section 8	...	...	...	...
...	10,000	...	(10,000)	...	(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	12,000	...	(12,000)	...		...	...	...	...
...	**1,595,938,000**	**23,791,000**	**(9,532,823)**	**1,610,196,177**	**Total—Grants**	**1,582,878,062**	**27,318,115**	**...**	**1,516,851,352**
					Contributions				
					Benefits and services				
...	193,100,000	19,946,835	9,009,729	222,056,564	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	201,028,675	21,027,889	...	185,583,053
...	17,000	...	...	17,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	...	17,000	...	...
...	10,000	1,775,000	493,436	2,278,436	Contributions under the Partnerships Contribution Program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events	2,278,436	...	...	1,246,646
...	**193,127,000**	**21,721,835**	**9,503,165**	**224,352,000**	**Total—Contributions**	**203,307,111**	**21,044,889**	**...**	**186,829,699**
					Program Summary by Business Line				
...	1,789,053,000	45,512,835	(17,658)	1,834,548,177	Benefits and services	1,786,185,173	48,363,004	...	1,703,681,051
...	12,000	...	(12,000)	...	Corporate administration	...	...	...	...
...	**1,789,065,000**	**45,512,835**	**(29,658)**	**1,834,548,177**	**Total Program**	**1,786,185,173**	**48,363,004**	**...**	**1,703,681,051**
...	**1,789,065,000**	**45,512,835**	**(29,658)**	**1,834,548,177**	**Total Ministry**	**1,786,185,173**	**48,363,004**	**...**	**1,703,681,051**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances			
Repayment of loans	...	67,585	26,673
Total Ministry—			
Non-budgetary	...	**67,585**	**26,673**

Revenues

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—		
Interest	5,555	216,756
Refunds of previous years' expenditures—		
War veterans allowance	151,971	587,232
Pensions	4,164,726	3,366,040
Other grants and contributions	203,867	283,187
Refunds of operating and maintenance funds	4,031,344	1,482,131
Adjustments to prior year's payables	22,757	...
	8,574,665	5,718,590
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	16,214,263	18,282,983
Other in-patient hospital services	6,603,770	5,251,352
Medical services	9,856	4,480
Meals	346,914	336,723
	23,174,803	*23,875,538*
Sales of goods and information products	*772*	*745*
	23,175,575	23,876,283
Proceeds from the disposal of surplus Crown assets	57,968	75,304
Miscellaneous revenues—		
Recovery of pensions from foreign governments	2,732,173	4,086,298
Rental of space in hospitals	80,492	79,406
Gifts to the Crown	38,705	50
Gain on exchange for revaluation at year-end	2,718	1,530
Sundries	186,074	131,396
	3,040,162	4,298,680
Total Ministry	**34,853,925**	**34,185,613**

SECTION 26

2003-2004

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

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Objectives

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Descriptions

Western Economic Diversification

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	38,795,000	38,795,000	130	Operating expenditures				
...	...	...	3,901,350	3,901,350	130b	Operating expenditures				
...	...	...	1,081,332	1,081,332		Transfer from: TB Vote 10 [1]				
...	...	...	351,000	351,000		TB Vote 15 [1]				
...	...	...	44,128,682	44,128,682		Total—Vote 130	40,966,412	3,162,270	...	41,101,602
...	...	...	258,933,000	258,933,000	135	Grants and contributions				
...	...	...	46,700,000	46,700,000	135a	Contributions				
...	...	...	31,001,445	31,001,445	135b	Grants and contributions				
...	...	...	336,634,445	336,634,445		Total—Vote 135	253,329,261	83,305,184	...	179,295,196
...	...	...	22,974	22,974	(S)	Minister of Western Economic Diversification—Salary and motor car allowance	22,974	...	...	...
...	...	...	6,332,889	6,332,889	(S)	Liabilities under the *Small Business Loans Act*	6,332,889	...	...	10,119,197
...	...	...	10,561,903	10,561,903	(S)	Liabilities under the *Canada Small Business Financing Act*	10,561,903	...	...	9,094,223
...	...	...	4,478,032	4,478,032	(S)	Contributions to employee benefit plans	4,478,032	...	...	4,154,183
...	...	...	7,535	7,535	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,535	...	...	19,011
...	...	...	27,054	27,054	(S)	Refunds of amounts credited to revenues in previous years	27,054	...	...	3,020,563
...	...	...	2,607	2,607	(S)	Collection agency fees	2,607	...	...	23,959
...	...	...	**402,196,121**	**402,196,121**		**Total Ministry—Budgetary** [2]	**315,728,667**	**86,467,454**	...	**246,827,934**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Western Economic Diversification—(1) **Budgetary**	**47,837,114**	**44,674,844**	**829,770**	**829,770**	**353,529,237**	**270,224,053**	...	...	...	...	**402,196,121**	**315,728,667**

(1) The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
...	...	...	**27,000,000**	**27,000,000**	Grant to the Friends of the Canadian Museum for Human Rights	**27,000,000**	...	...	...
					Contributions				
...	...	...	123,695,995	123,695,995	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	118,596,982	5,099,013	...	111,715,944
...	...	...	13,075,372	13,075,372	Contributions under the Innovation and community investment program will be made towards activities that support innovation or assist communities to participate in the new knowledge-based economy	13,075,372	...	...	13,406,579
...	...	...	4,346,891	4,346,891	Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital	4,346,891	...	...	3,348,194
...	...	...	167,462,000	167,462,000	Contributions to the western provinces under the Infrastructure Canada program	89,255,829	78,206,171	...	47,799,619
...	...	...	6,332,889	6,332,889	(S) Liabilities under the *Small Business Loans Act*	6,332,889	...	...	10,119,197
...	...	...	10,561,903	10,561,903	(S) Liabilities under the *Canada Small Business Financing Act*	10,561,903	...	...	9,094,223
...	...	...	1,054,187	1,054,187	Contributions for Red River flood protection program	1,054,187	...	...	2,724,860
...	...	...	...	...	Items not required for the current year	...	...	...	300,000
...	...	...	**326,529,237**	**326,529,237**	**Total—Contributions**	**243,224,053**	**83,305,184**	...	**198,508,616**
...	...	...	**353,529,237**	**353,529,237**	**Total Ministry** (1)	**270,224,053**	**83,305,184**	...	**198,508,616**

(S) Statutory transfer payment

(1) The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry

Revenues

	Current year	Previous year
	$	$
Other revenues—		
Refunds of previous years' expenditures—		
Recoveries of *Small Business Loans Act* losses	39,108	...
Recoveries of *Canada Small Business Financing Act* losses	301,852	...
Refunds—Operating	106,363	150,643
Adjustments to prior year's payables	2,380,812	3,209,160
	2,828,135	3,359,803
Sales of goods and services—		
Services of a regulatory nature—		
Service fees—		
Small Business Loans Act	1,743,766	4,879,178
Canada Small Business Financing Act	12,916,228	14,493,177
	14,659,994	19,372,355
Proceeds from the disposal of surplus Crown assets	7,535	14,165
Miscellaneous revenues—		
Interest on repayable contributions	2,075,025	2,638,665
Rescheduling—Compensatory payments on repayable contributions	168,748	454,298
Repayable contributions	17,187,875	11,067,825
Refund contributions	15,057	34,127
Sundries	41,405	26,899
	19,488,110	14,221,814
Total Ministry (1)	**36,983,774**	**36,968,137**

(1) The Ministry of Western Economic Diversification created during 2003-2004 was formerly displayed as an agency under the Ministry of Industry.

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2003-2004

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2004

Volume III

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VOLUME III

2003-2004

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II presents the financial operations of the Government segregated by ministry while Volume III presents additional information and analyses. The content of Volume III is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- professional and special services (Section 4);
- acquisition of land, buildings and works (Section 5);
- acquisition of machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

2003-2004

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Canadian Grain Commission's financial services develops and disseminates financial management and accounting policies and issues, specific directives which maintains standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organization arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

The costing model has been in place for three years and will assist in the costing of fees to comply with Bill C212 requirements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Chief Financial Officer

July 12, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(265)	7,784	(193)	(1,082)
Add: items not requiring use of funds	1,458	2,678	1,423	2,719
Operating source (use) of funds	1,193	10,462	1,230	1,637
Less: items requiring use of funds				
Net capital acquisitions	1,066	1,451	1,103	1,847
Net other assets and liabilities		(45)		(792)
Authority provided (used)	127	9,056	127	582

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(16,780)	(9,802)
Add: PAYE charges against the appropriation account after March 31	(2,472)	(394)
Less: amounts credited to the appropriation account after March 31	127	127
Net authority provided	(19,379)	(10,323)
Authority limit	2,000	2,000
Unused authority carried forward	21,379	12,323

Canadian Grain Commission Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Chief Commissioner, Commissioners of the Canadian Grain Commission Revolving Fund, Public Works and the Auditor General. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 14, 2004

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current assets		
Accounts receivable		
Government of Canada	931	837
Outside parties	3,706	2,173
Other assets	237	105
	4,874	3,115
Property and equipment—At cost (Note 3)	18,723	17,419
Less: accumulated amortization	14,122	12,263
	4,601	5,156
	9,475	8,271

	2004	2003
LIABILITITES		
Current liabilities		
Accounts payable and accrued liabilities		
Government of Canada	88	358
Outside parties	314	1,172
Salaries payable	1,586	497
Vacation and overtime payable	2,013	2,175
Deferred revenue	115	73
	4,116	4,275
Long-term		
Allowance for employee termination benefits	4,556	3,999
	8,672	8,274
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority (Note 6)	(16,780)	(9,802)
Accumulated surplus	12,642	4,858
	803	(3)
	9,475	8,271

The accompanying notes are an integral part of the financial statements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Chief financial officer

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues		
Service fees	31,531	23,863
Special appropriations (Note 4)	31,426	26,966
Parliamentary appropriations (Note 5)	6,080	6,080
Contract revenue	2,109	2,127
License fees	375	287
	71,521	59,323
Expenses		
Salaries and employee benefits	48,605	47,304
Rent	3,734	3,725
Repairs, supplies and miscellaneous	2,687	1,984
Travel and relocation	2,806	2,100
Amortization	2,052	2,040
Professional and special services	1,736	1,285
Communications	987	997
Employee termination benefits	672	679
Postage and freight	389	416
Bad debts expense (recovery)	115	(125)
Gain on disposal of property and equipment	(46)	
	63,737	60,405
Net income (loss)	7,784	(1,082)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	4,858	5,940
Net income (loss)	7,784	(1,082)
Balance, end of year	12,642	4,858

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities:		
Net income (loss)	7,784	(1,082)
Non-cash items		
Amortization	2,052	2,040
Provision for employee termination benefits	672	679
Gain on disposal of property and equipment	(46)	
	10,462	1,637
Change in other assets and liabilities	(2,033)	857
Net financial resources provided by operating activities	8,429	2,494
Investing activities:		
Property and equipment purchased	(1,506)	(1,847)
Proceeds from disposition of property and equipment	55	
Net financial resources provided by investing activities	(1,451)	(1,847)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	6,978	647
Accumulated net charge against the Fund's authority, beginning of year	9,802	9,155
Accumulated net charge against the Fund's authority, end of year	16,780	9,802

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

The Canadian Grain Commission is a separate Government department funded by a combination of an ongoing appropriation, special appropriation, authority to re-spend fees collected and a revolving line of credit of $2,000,000. The revolving line of credit is currently frozen pending funding issues. The anticipated resolution of the funding issue is expected in late fall of 2004.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The basis of accounting used in these financial statements for property and equipment assumed on April 1, 1995, and pension costs materially differs from Canadian generally accepted accounting principles. The significant accounting policies used to prepare these financial statements are as follows:

Allowance for doubtful accounts

Allowances are established for individual accounts for which interest or principal payments are 90 days past due.

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The ongoing parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Canadian Grain Commission Revolving Fund (the Revolving Fund).

Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the Canadian Grain Commission.

Property and equipment

Certain property and equipment previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Property and equipment acquired subsequent to April 1, 1995 are recorded at cost.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisitions, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	5-10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees up to March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

3. Property and equipment and accumulated amortization

Property and equipment—At cost	Balance April 1, 2003	Acquisitions	Disposals	Balance March 31, 2004
	(in thousands of dollars)			
Scientific equipment	5,516	712	102	6,126
Office equipment and furnishings	998		1	997
Operational equipment	627	6	2	631
Computer equipment and software	6,529	544	72	7,001
Leasehold improvements	3,724	244		3,968
Intangible assets	25		25	
	17,419	1,506	202	18,723

Accumulated amortization	Balance April 1, 2003	Amortization	Decrease	Balance March 31, 2004
	(in thousands of dollars)			
Scientific equipment	3,619	588	102	4,105
Office equipment	818	71	1	888
Operational equipment	316	54	2	368
Computer equipment	4,755	949	73	5,631
Leasehold improvements	2,745	385		3,130
Intangible assets	10	5	15	
	12,263	2,052	193	14,122

4. Special appropriations

The Federal Government's funding arrangement with the Canadian Grain Commission provided total interim parliamentary appropriations of $83 million for the years up to and including the year ending March 31, 2004. The arrangement provided additional appropriation as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	19,300
2004	14,700

For the year ended March 31, 2004, the Canadian Grain Commission received additional special appropriation of approximately $1.8 million.

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with an additional special parliamentary appropriation of $30 million over two years. In 2003-2004, $15 million was recognized and the remaining $15 million will be recognized in 2004-2005.

5. Parliamentary appropriations

Grain Research Laboratory

A portion of the costs incurred by the Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2004	2003
	(in thousands of dollars)	
Salaries and employee benefits	3,477	3,501
Rent	571	552
Repairs, supplies and miscellaneous	702	643
Travel and relocation	118	97
Professional and special services	81	130
Communications	91	58
Employee termination benefits	39	55
Postage and freight	37	39
Grain Research Laboratory parliamentary appropriation revenue	5,116	5,075
Appointments parliamentary appropriation revenue	964	1,005
Total parliamentary appropriation revenue	6,080	6,080

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2004	2003
	(in thousands of dollars)	
Salaries and employee benefits	752	780
Rent	31	35
Repairs, supplies and miscellaneous	15	13
Travel and relocation	93	102
Professional and special services	16	22
Communications	43	37
Employee termination benefits	11	12
Postage and freight	3	4
Appointments parliamentary appropriation revenue	964	1,005

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Accumulated net charge against the Revolving Fund's authority

Accumulated net charge against the Revolving Fund's authority is comprised of the following amounts:

	2004	2003
	(in thousands of dollars)	
Money held in trust for bankruptcy		950
Allowance for employee termination benefits	4,556	3,999
ANCAFA resources for operation purposes	12,224	4,853
Total accumulated net charge against the Fund's authority	16,780	9,802

7. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next four years are as follows:

	(in thousands of dollars)
2005	3,456
2006	2,833
2007	2,744
2008	164

8. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

9. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry its own insurance.

10. Income taxes

The Canadian Grain Commission is not subject to income taxes.

11. Comparative figures

Certain comparative figures have been restated to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2004 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

DAVID TOBIN
Commissioner of Patents,
Registrar of Trade-marks and
Chief Executive Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

May 28, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income	6,504	1,888	6,821	3,880
Add: items not requiring the use of funds	17,085	15,544	15,134	12,582
Operating source of funds	23,589	17,432	21,955	16,462
Less: items requiring use of funds				
Net capital acquisitions	8,750	2,523	10,754	8,584
Net other assets and liabilities	6,322	(1,740)	7,922	1,209
Other items *		(9,569)		
Authority provided (used)	8,517	26,218	3,279	6,669

* The authority provided of $26.2 million is overstated by $9.6 million and will be corrected in 2004-2005.

RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31

(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(71,980)	(58,340)
Transfer from Treasury Board Vote 5	(637)	(165)
	(72,617)	(58,505)
Add: PAYE charges against the appropriation account after March 31	5,673	2,456
Less: amounts credited to the appropriation account after March 31	1,289	1,465
Other items *	16,136	
Net authority provided, end of year	(84,369)	(57,514)
Authority limit	5,000	5,000
Unused authority carried forward	89,369	62,514

* Other items are overstated by $9.6 million and will be corrected in 2004-2005.

Canadian Intellectual Property Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 28, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	1,139	623
Outside parties	1,333	1,227
Unbilled revenues	8,524	7,112
Prepaid expenses	76	26
	11,074	8,990
Capital assets (Note 3)	46,902	59,404
Unbilled revenues	436	318
	58,412	68,712

	2004	2003
LIABILITIES		
Current		
Deposit accounts	1,178	1,085
Accounts payable		
Government of Canada	3,651	3,991
Outside parties	6,050	6,141
Deferred revenues	17,791	16,176
	28,670	27,393
Employee termination benefits and vacation pay	5,116	4,445
Deferred revenues	31,662	25,773
	36,778	30,218
Deferred capital assistance (Note 4)	20,750	27,135
Commitments (Note 6)		
Contingencies (Note 10)		
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(71,980)	(58,340)
Accumulated surplus	44,194	42,306
	(27,786)	(16,034)
	58,412	68,712

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues	95,748	86,945
Expenses		
Salaries and employee benefits	62,435	54,159
Professional services	11,884	12,227
Amortization of capital assets	15,025	12,559
Accommodation	5,878	5,509
Materials and supplies	1,566	1,727
Information	299	257
Communications	721	808
Travel	423	423
Freight and postage	331	367
Repairs and maintenance	1,106	936
Training	406	331
Rentals	171	124
	100,245	89,427
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(4,497)	(2,482)
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	1,888	3,903
Loss on disposal and write-down of capital assets		(23)
Net income	1,888	3,880

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	42,306	38,426
Net income	1,888	3,880
Balance, end of year (Note 5)	44,194	42,306

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities:		
Net income	1,888	3,880
Add: amortization of capital assets	15,025	12,559
Add: loss on disposal and write-down of capital assets		23
Less: amortization of deferred capital assistance	6,385	6,385
	10,528	10,077
Changes in working capital (Note 7)	(807)	985
Changes in other assets and liabilities		
Unbilled revenues	(118)	(213)
Employee termination benefits and vacation pay	671	637
Deferred revenues	5,889	1,333
	6,442	1,757
Net financial resources provided by operating activities	16,163	12,819
Investing activities:		
Capital assets acquired	(2,523)	(8,584)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	13,640	4,235
Accumulated net charge against the Fund's authority account, beginning of year	58,340	54,105
Accumulated net charge against the Fund's authority account, end of year (Note 5)	71,980	58,340

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of $15,000,000. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from $15,000,000 to $5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the fund; and contingent liabilities are disclosed rather than recorded. The significant accounting policies are as follows:

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Maintenance fees and other revenue are recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received $63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2004, the Treasury Board liability for the Fund's employees is $4.4 million (2003—$4.1 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets,

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Capital assets and accumulated amortization

	Cost March 31, 2003	Additions	Cost March 31, 2004	Accumulated amortization	Net carrying value
			(in thousands of dollars)		
Leasehold improvements	16,081	394	16,475	11,175	5,300
Software	1,248	878	2,126	951	1,175
Hardware	2,367	117	2,484	1,156	1,328
Systems					
Intrepid	3,735		3,735	3,379	356
TechSource	85,535		85,535	56,726	28,809
Other	9,490	117	9,607	6,337	3,270
Systems under development	5,647	1,017	6,664		6,664
Total	124,103	2,523	126,626	79,724	46,902

4. Deferred capital assistance

	2004	2003
	(in thousands of dollars)	
Deferred capital assistance contribution	63,848	63,848
Less: accumulated amortization	43,098	36,713
Net book value	20,750	27,135

5. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource System. Amounts committed are:

	(in thousands of dollars)
2005	4,521
2006	496
	5,017

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2005	5,984
	5,984

Canadian Intellectual Property Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2004	2003
	(in thousands of dollars)	
Accounts receivable	(622)	(277)
Unbilled revenues (short term)	(1,412)	(1,719)
Prepaid expenses	(50)	(26)
Deposit accounts	93	252
Accounts payable	(431)	(147)
Deferred revenues (short term)	1,615	2,902
	(807)	985

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Finance Team of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ELIZABETH MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

JAMES ROBERGE
Senior Full-time Financial Officer

BRUCE DEACON
Senior Financial Officer

June 15, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)		(609)		606
Add: items not requiring use of funds	150	131	150	145
Operating source (use) of funds	150	(478)	150	751
Less: items requiring use of funds				
Net capital acquisitions	150	23	150	475
Net other assets and liabilities		(193)		(11)
Authority provided (used)		(308)		287

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(1,874)	(2,949)
Add: PAYE charges against the appropriate account after March 31	824	1,590
Less: adjustment for prior year unused authority	(8)	(9)
Net authority provided, end of year	(1,042)	(1,350)
Authority limit	2,000	2,000
Unused authority carried forward	3,042	3,350

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Accounts receivable		
Outside parties	560	719
Accountable advance to employees	4	2
Prepaid expenses	63	89
	627	810
Capital assets (Note 3)		
At cost	1,785	1,769
Less: accumulated amortization	941	799
	844	970
	1,471	1,780

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	824	1,590
Vacation pay	234	225
	1,058	1,815
Long-term		
Provision for employee termination benefits	521	539
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,874)	(2,949)
Accumulated surplus	1,766	2,375
	(108)	(574)
	1,471	1,780

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues		
Pari-mutuel levy	14,485	14,778
Others		1
Gross profit	14,485	14,779
Operating expenses		
Personnel		
Salaries and wages	4,077	3,936
Contributions to employee benefit plans	1,100	984
Provision for employee termination benefits	(18)	38
Transportation and communications	939	799
Information	20	10
Professional and special services		
Drug control	2,393	2,364
Race patrol	2,253	2,275
Photo finish	586	590
Drug research	1,066	1,082
Other professional and special services	1,698	1,327
Rentals	508	270
Purchased repairs and maintenance	50	40
Utilities, materials and supplies	273	351
Amortization	149	107
Total expenditures	15,094	14,173
Net income (loss)	(609)	606

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	2,375	1,769
Net income (loss)	(609)	606
Balance, end of year	1,766	2,375

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities:		
Net income (loss) before extraordinary items	(609)	606
Add:		
Amortization	149	107
Provision for employee termination benefits	(18)	38
	(478)	751
Change in current assets and liabilities	(574)	(205)
Net financial resources provided (used) by operating activities	(1,052)	546
Investing activities:		
Capital assets purchased	(23)	(475)
Net financial resources used by investing activities	(23)	(475)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(1,075)	71
Accumulated net charge against the Fund's authority account, beginning of year	2,949	2,878
Accumulated net charge against the Fund's authority account, end of year	1,874	2,949

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the statement of financial position under "Equity of Canada", represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	820	11		831
Electronic data processing equipment	223		7	216
Automotive	52	12		64
Buildings	575			575
Land	99			99
	1,769	23	7	1,785

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	108	77		185
Electronic data processing equipment	94	66	7	153
Automotive	22	6		28
Buildings	575			575
	799	149	7	941
	970			844

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking and
Compensation Branch and
Senior Financial Officer

July 13, 2004

LOUIS VADEBONCOEUR
A/Chief Executive Officer,
Consulting and Audit Canada

July 8, 2004

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	610	3,957	600	(179)
Add: items not requiring use of funds	440	150	400	879
Operating source of funds	1,050	4,107	1,000	700
Less: items requiring use of funds				
Net capital acquisitions	100	281	100	634
Net other assets and liabilities	(150)	53	(200)	(283)
Authority provided	1,100	3,773	1,100	349

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority	(2,995)	3,982
Add: PAYE charges against the appropriation account after March 31	15,945	16,737
Less: amounts credited to the appropriation account after March 31	18,254	22,029
Transfer to Treasury Board—Contingencies	226	220
Net authority provided, end of year	(5,530)	(1,530)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	25,530	21,530

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2004, and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Cash	108	226
Accounts receivable		
Government of Canada	17,714	16,932
Outside parties	1,190	744
Other assets (Note 3)	772	5,340
	19,784	23,242
Capital assets (Note 4)	761	715
	20,545	23,957

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	919	1,386
Outside parties	15,105	15,521
Other liabilities	2,623	2,465
	18,647	19,372
Allowance for employee termination benefits	4,189	3,856
	22,836	23,228
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,995)	3,982
Accumulated surplus (deficit)	704	(3,253)
	(2,291)	729
	20,545	23,957

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues (Note 5)	130,006	119,129
Direct costs	83,438	77,591
Gross margin	46,568	41,538
Operating expenses		
Salaries and employee benefits	34,243	33,206
Employee termination benefits	515	803
Occupancy costs	2,324	1,912
Professional and special services	1,761	1,969
Transportation and telecommunications	1,356	1,117
Corporate and administrative services	1,110	1,469
Utilities, materials and supplies	713	845
Amortization	235	139
Rentals	128	71
Interest on draw down	79	63
Purchased repairs and maintenance	36	57
Bad debts	35	
Information	34	48
Other expenses	42	18
	42,611	41,717
Net income (loss)	3,957	(179)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	(3,253)	(3,074)
Net income (loss)	3,957	(179)
Balance, end of year	704	(3,253)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities:		
Net income (loss)	3,957	(179)
Items not affecting use of the Fund's authority		
Amortization	235	139
Provision for employee termination benefits	515	803
	4,707	763
Changes in working capital (Note 7)	2,733	(5,460)
Payment on provision for employee termination benefits	(182)	(174)
Net financial resources provided (used) by operating activities	7,258	(4,871)
Investing activities:		
Capital assets		
Acquisitions	(281)	(634)
Net financial resources used by investing activities	(281)	(634)
Net increase (decrease) in accumulated net charge against the Fund's authority	6,977	(5,505)
Accumulated net charge against the Fund's authority, beginning of year	(3,982)	1,523
Accumulated net charge against the Fund's authority, end of year	2,995	(3,982)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of $30,000,000 to fund operations. This limit was later adjusted by $4,899,387 to $25,100,613 by the Treasury Board (TB decision #826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (TB decision #829420 dated December 6, 2001) the draw down authority was reduced from $25,100,613 to $20,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other government departments are not reported as expenses;
- The expenses and liability for employee termination benefits excludes the portion not funded by the Fund; the liabilities for employee termination benefits are based on management's estimates rather then actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated useful economic lives as follows:

Category	Estimated useful economic lives
Informatics hardware	3 to 5 years
Informatics software	3 years
Leasehold improvements	5 years

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at $2,990,350 (2002-2003—$3,143,000) represent an obligation of CAC and will be funded by the Treasury Board.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

Consulting and Audit Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	769	5,318
Other advances	3	22
	772	5,340

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	306	96		402
Informatics software	167	95		262
Leasehold improvements	593	90		683
	1,066	281		1,347

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	232	66		298
Informatics software	60	50		110
Leasehold improvements	59	119		178
	351	235		586
Net	715			761

5. Revenues

	2004	2003
	(in thousands of dollars)	
Consulting and audit services	110,370	100,509
Recovery—Shared systems support centre costs	19,636	18,620
	130,006	119,129

6. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2004-2005	2,249
2005-2006	1,564
2006-2007	841
2007-2008	652
2008-2009	163
	5,469

7. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	19,784	23,242	3,458
Current liabilities	18,647	19,372	(725)
			2,733

8. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Use of estimates

The preparation of the financial statements in accordance with the reporting requirements for the Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2004 are solely the results of reclassifications for comparative purposes.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administrations. Financial management and internal control systems are augmented by the performance of internal control reviews. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

CORINNE HAGERMAN
Chief Executive Officer

June 15, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(100)	2,280	(100)	1,455
Add: items not requiring use of funds	3,000	1,860	3,000	2,812
Operating source of funds	2,900	4,140	2,900	4,267
Less: items requiring use of funds				
Net capital acquisitions	500	1,605	500	1,400
Net other assets and liabilities	2,500	6,362	2,600	4,717
Authority provided (used)	(100)	(3,827)	(200)	(1,850)

RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31

(in thousands of dollars)

	2004	2003
Credit balance in the accumulated net cash disbursements against the Fund's authority account	(7,082)	(8,731)
Add: PAYE charges against the appropriate account after March 31	7,674	
Less: amounts credited to the appropriation account after March 31	5,496	
Less: transfer from TB Vote 5		142
Net authority provided, end of year	(4,904)	(8,873)
Authority limit	5,000	5,000
Unused authority carried forward	9,904	13,873

CORCAN Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ADVISORY BOARD OF CORCAN REVOLVING FUND

We have audited the statement of financial position of CORCAN Revolving Fund as at March 31, 2004 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's policy on special revenue spending authorities. These financial statements are the responsibility of CORCAN's Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as described in note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 8, 2004

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Accounts receivable (Note 4)	8,176	7,522
Inventories (Note 5)	8,639	10,147
Other	34	18
	16,849	17,687
Capital assets (Note 6)	6,837	6,614
	23,686	24,301

	2004	2003
LIABILITIES		
Current		
Accounts payable (Note 7)	7,125	12,094
Vacation pay and salary accrual	1,675	1,381
Current portion of obligation under capital lease (Note 8)	18	16
	8,818	13,491
Long-term		
Employee termination benefits (Note 9)	2,773	2,626
Obligations under capital lease (Note 8)	24	42
	11,615	16,159
Commitments and contigencies (Notes 10 and 13)		
EQUITY OF CANADA		
Contributed capital (Note 14)	30,542	30,542
Accumulated net charges against the Fund's authority	(7,082)	(8,731)
Accumulated deficit	(11,389)	(13,669)
	12,071	8,142
	23,686	24,301

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues (Notes 11)	49,984	62,685
Cost of goods sold (Note 11)	57,078	68,105
Gross margin	(7,094)	(5,420)
Other revenues		
Training and correctional fees (Note 3)	21,824	21,716
Miscellaneous	560	843
	22,384	22,559
Expenses		
Operating	5,937	5,522
Administrative	5,357	8,210
Selling and marketing	1,716	1,952
	13,010	15,684
Net income	2,280	1,455

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT AS AT MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	(13,669)	(15,124)
Net income	2,280	1,455
Balance, end of year	(11,389)	(13,669)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net income	2,280	1,455
Adjustments for non-cash items:		
Provision for termination benefits	478	472
Amortization	1,407	2,548
Other	(25)	282
	4,140	4,757
Changes in non-cash working capital:		
Accounts receivable	(654)	2,370
Inventories	1,508	2,055
Other	(16)	(5)
Employee termination benefits	(331)	(276)
Accounts payable	(4,969)	(8,637)
Deferred revenues		(641)
Vacation pay and salary accrual	294	62
Net financial resources used by operating activities	(28)	(315)
Investing activities:		
Capital assets acquisitions	(1,795)	(1,400)
Proceeds on disposal	190	21
Net financial resources used by investing activities	(1,605)	(1,379)
Financing activities:		
Capital lease obligations	(16)	(156)
Net financial resources used by financing activities	(16)	(156)
Net decrease in accumulated net charge against the Fund's authority	(1,649)	(1,850)
Accumulated net charge against the Fund's authority, beginning of year	8,731	10,581
Accumulated net charge against the Fund's authority, end of year	7,082	8,731

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds prescribed by Treasury Board. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgment. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because services received without charge from Correctional Services Canada are not reported as expenses, the obligation for employee termination benefits is based on management's estimate of the liability rather than an actuarial valuation and the liability for employee termination benefits to be assumed in future years [see note 9] is not reflected.

The significant accounting policies are as follows:

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of $100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to $100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Raw materials are valued at cost. Other inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost and are amortized commencing the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Livestock	3-5 years

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits accounts. Pension plan expense is recognized when it is paid.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products are recorded when the products are sold.

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada ["CSC"], its parent organization:

	2004	2003
	(in thousands of dollars)	
Trade revenues	8,967	12,390
Training, correctional and other fees	21,824	21,716
	30,791	34,106

As at March 31, 2004, CORCAN Revolving Fund has $1,054,000 [2003 - $1,052,000] receivable from CSC.

Correctional Service Canada has provided and will continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities, free of charge.

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Government of Canada	5,520	5,424
Outside parties	3,299	2,813
Less: allowance for doubtful accounts	(643)	(715)
	8,176	7,522

5. Inventories

Inventories consist of the following:

	2004	2003
	(in thousands of dollars)	
Raw materials	3,850	3,898
Work in progress	183	252
Finished goods	4,004	4,664
Agribusiness inventory	1,440	2,167
	9,477	10,981
Provision for obsolete inventory	(838)	(834)
	8,639	10,147

6. Capital assets and accumulated amortization

Capital assets consist of the following:

	2004		2003	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Equipment	21,545	15,958	20,175	15,032
Office furniture and equipment	134	134	1,055	740
Computer equipment	346	331	346	324
Vehicle fleet	937	601	808	545
Livestock	1,160	336	1,075	291
Plant and equipment under capital lease	111	36	113	26
	24,233	17,396	23,572	16,958
Accumulated amortization	(17,396)		(16,958)	
Net book value	6,837		6,614	

7. Accounts payable

	2004	2003
	(in thousands of dollars)	
Government of Canada	1,088	1,988
Outside parties	6,037	10,106
	7,125	12,094

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

8. Obligations under capital lease

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2005	21
2006	21
2007	4
	46
Financing charges included therein at 10.95 percent	(4)
	42
Current portion	(18)
Long term portion	24

9. Employee future benefits

Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2004, the Treasury Board liability for benefits earned by CORCAN employees prior to April 1, 1992 is $1,362,000 [2003—$1,515,000]. The Treasury Board will fund the payout of these benefits for a period of up to 15 years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits within the next three years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the Employee Termination Benefits. As at March 31, 2004, CORCAN's liability is $2,773,000 [2003—$2,626,000].

CORCAN expensed $478,000 related to Employee Termination Benefits in 2003-2004.

Pension plan

During the year CORCAN has expensed $3,908,000 [2003—$3,832,000] for employee benefits including $2,783,000 [2003—$2,694,000] of contributions to the Public Service Superannuation Pension Plan.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of $1,000,000 through 2007, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

The minimum annual payments over the next five years are as follows:

	(in thousands of dollars)
2005	443
2006	426
2007	208
2008	2
2009	2
	1,081

11. Revenues and cost of goods sold

Year ended March 31, 2004	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	7,370	10,315	(2,945)
Services	5,126	4,647	479
Textile	3,145	4,338	(1,193)
Manufacturing	19,477	24,059	(4,582)
Construction	14,866	13,719	1,147
Total	49,984	57,078	(7,094)

Year ended March 31, 2003	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	10,172	13,037	(2,865)
Services	4,859	4,962	(103)
Textile	5,770	6,510	(740)
Manufacturing	28,515	29,439	(924)
Construction	13,369	14,157	(788)
Total	62,685	68,105	(5,420)

12. Other income statement items

Included in the expenses are the following items:

	2004	2003
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	1,407	2,548
Deferred development costs amortization		206
Interest on capital lease obligations	5	37

CORCAN Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. Contingencies

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2004 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the Fund's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

14. Contributed capital

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new revolving fund level to reduce CORCAN's Accumulated Net Charge against the Fund's Authority from $45,000,000 to $5,000,000. As part of the agreement, Treasury Board wrote off $20,456,000 of CORCAN's Accumulated Net Charge against the Fund's Authority balance and therefore increased CORCAN's Contributed Capital.

15. Comparitive amounts

The comparative amounts have been reclassified to conform to the current year presentation.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2003-2004 fiscal year.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and
Senior Financial Officer

July 13, 2004

JOHN HOLINSKY for J.S. BILLINGS
Assistant Deputy Minister,
Acquisitions Branch

July 9, 2004

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Joint authority limit (Note 1)	100,000 (1)	100,000 (1)
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Joint authority limit (Note 1)	100,000 (1)	100,000 (1)
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. His role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

BRUCE HIRST
Director General, Finance
(Senior full-time financial officer)

September 7, 2004

RICHARD TOBIN
A/Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 7, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	500	2,063	1,600	(1,950)
Add: items not requiring use of funds	600	813	14	1,746
Operating source (use) of funds	1,100	2,876	1,614	(204)
Less: items requiring use of funds				
Net capital acquisitions	200	157	300	216
Net other assets and liabilities	(1,500)	(1,819)	(700)	1,673
Authority provided (used)	2,400	4,538	2,014	(2,093)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority account	(4,172)	(1,122)
Add: PAYE charges against the appropriation account after March 31	2,668	4,775
Less: amounts credited to the appropriation account after March 31	117	736
Net authority used, end of year	(1,621)	2,917
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	6,621	2,083

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus (deficit) and cash flow for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The comparative figures for March 31, 2003 were reported on by another firm of chartered accountants.

KPMG LLP
Chartered Accountants

Ottawa, Canada
July 28, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Accounts receivable		
Government of Canada	425	609
Outside parties (Note 4)	2,633	4,412
Inventory (Note 5)	1,204	2,026
Prepaid expenses		9
	4,262	7,056
Capital assets (Note 6)		
At cost	3,636	4,806
Less: accumulated amortization	2,792	3,595
	844	1,211
	5,106	8,267

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	4,936	6,559
Outside parties		
Accounts payable	294	646
Vacation pay	92	107
Deferred revenues		199
	5,322	7,511
Long-term		
Termination benefits payable	180	165
EQUITY OF CANADA		
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(4,172)	(1,122)
Reserve for replacement of printing presses (Note 8)	1,600	1,600
Accumulated surplus (deficit)	738	(1,325)
	(396)	591
	5,106	8,267

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues		
Products	12,518	11,602
Services	3,370	3,028
Consulting	573	1,736
	16,461	16,366
Cost of sales	3,502	3,163
Income before direct and indirect expenses	12,959	13,203
Direct expenses		
Salaries	3,810	5,748
Employee benefits	1,052	1,234
Transportation and communication	201	375
Information	15	27
Professional and special services	2,285	3,199
Rentals	230	322
Purchased repair and upkeep	510	314
Utilities, materials and supplies	307	480
Other expenditures	30	3
	8,440	11,702
Indirect expenses		
Sector services	600	655
Corporate services	661	584
Occupancy	437	483
Amortization of capital assets (Note 6)	394	498
Bad debts	9	90
Provision for employee termination benefits	6	11
Inventory obsolescence write-down	280	1,019
Interest	69	111
	2,456	3,451
Total expenses	10,896	15,153
Net income (loss)	2,063	(1,950)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	(1,325)	625
Net income (loss)	2,063	(1,950)
Balance, end of year	738	(1,325)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net income (loss)	2,063	(1,950)
Items not affecting cash		
Amortization of capital assets	524	637
Inventory obsolescence write-down	280	1,019
Bad debt	9	90
	2,876	(204)
Changes in non-cash working capital items (Note 3)	316	1,762
Changes in termination benefits payable	15	19
Net financial resources provided by operating activities	3,207	1,577
Investing activities:		
Acquisition of capital assets (Note 6)	(157)	(216)
Net financial resources used by investing activities	(157)	(216)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	3,050	1,361
Accumulated net charge against the Fund's authority account, beginning of year	1,122	(239)
Accumulated net charge against the Fund's authority account, end of year	4,172	1,122

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other Government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

(b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994, as these accrue to employees, are recorded in the accounts.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(h) Sector and corporate overheads

Sector and Corporate overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Information included in the statement of cash flow

	2004	2003
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	184	(456)
Outside parties	1,770	(2,766)
Inventory	542	1,235
Work in process		3
Prepaid expenses	9	44
Accounts payable and accrued liabilities		
Government of Canada	(1,623)	3,734
Outside parties	(367)	(100)
Deferred revenues	(199)	68
Total	316	1,762

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2004	2003
	(in thousands of dollars)	
Receivables	2,994	4,763
Allowance for doubtful accounts	(361)	(351)
Total	2,633	4,412

5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2004	2003
	(in thousands of dollars)	
Maps		
Topographic maps	1,002	1,632
Aeronautical maps	33	168
Geographic maps	29	33
	1,064	1,833
Materials		
Paper	129	161
Plate	2	10
Ink	9	22
	140	193
Total	1,204	2,026

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,783	157	(1,023)	1,917
Furniture	213		(178)	35
Instruments	3		(3)	
Mechanical equipment	442		(35)	407
Office equipment	84		(76)	8
Vehicles	12		(12)	
Printing equipment	988			988
Scientific equipment	281			281
Total	4,806	157	(1,327)	3,636

Accumulated amortization	Balance at beginning of year	Amortization[1]	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,246	329	(1,023)	1,552
Furniture	190	9	(178)	21
Instruments	3		(3)	
Mechanical equipment	166	33	(35)	164
Office equipment	83	1	(76)	8
Vehicles	12		(12)	
Printing equipment	754	124		878
Scientific equipment	141	28		169
Total	3,595	524	(1,327)	2,792

[1] Included in the cost of sales is $130 for amortization expenses ($139 in 2003).

Geomatics Canada Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

7. Information by activity

	2004			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,838	851	302	4,991
External customers	8,680	2,519	271	11,470
Total revenues	12,518	3,370	573	16,461
Cost of sales	2,792	710		3,502
Income before direct and indirect expenses	9,726	2,660	573	12,959
Direct expenses	5,780	2,271	389	8,440
Indirect expenses	2,086	309	61	2,456
Total expenses	7,866	2,580	450	10,896
Net income	1,860	80	123	2,063
Identifiable assets				
Financial assets	3,541	722	(1)	4,262
Capital assets (net)	253	531	60	844
Capital expenditures	85	20	52	157
Amortization of capital assets	306	217	1	524

	2003			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,382	741	939	6,062
External customers	7,220	2,287	797	10,304
Total revenues	11,602	3,028	1,736	16,366
Cost of sales	2,524	639		3,163
Income before direct and indirect expenses	9,078	2,389	1,736	13,203
Direct expenses	7,896	2,116	1,690	11,702
Indirect expenses	3,058	297	96	3,451
Total expenses	10,954	2,413	1,786	15,153
Net loss	(1,876)	(24)	(50)	(1,950)
Identifiable assets				
Financial assets	5,320	1,022	714	7,056
Capital assets (net)	474	728	9	1,211
Capital expenditures	191	21	4	216
Amortization of capital assets	396	234	7	637

8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of $800,000 had been transferred annually for that purpose. However, no annual supplements of $800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at $1,600,000.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Comparative figures

Certain 2003 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2004.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Some previous year's figures have been restated and reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE
Chief, Financial Operations
(Senior Full-time Financial Officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior Financial Officer)

May 31, 2004

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Cost of operation	(67,509)	(69,296)	(67,096)	(66,571)
Add: items not requiring use of funds		3,576		4,036
Operating use of funds	(67,509)	(65,720)	(67,096)	(62,535)
Less: items requiring use of funds				
Net capital acquisitions		1,593		3,728
Net other assets and liabilities	375		375	
Authority used	(67,884)	(67,313)	(67,471)	(66,263)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Credit balance in the accumulated net charge against the Fund's authority	6,325	8,327
Add: PAYE charges against the credit account after March 31	5,356	5,295
Net authority used, end of year	11,681	13,622
Authority limit	15,000	15,000
Unused authority carried forward	3,319	1,378

National Film Board Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Film Board as at March 31, 2004 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003 (Restated Note 3)
ASSETS		
Financial assets		
Cash	274	238
Due from the Consolidated Revenue Fund	1,343	1,282
Accounts receivable		
Government of Canada	125	1,637
Outside parties	3,964	2,504
Inventories	500	446
Deposits	464	457
	6,670	6,564
Non-financial assets		
Prepaid expenses	579	981
Property and equipment (Note 6)	9,849	10,142
	10,428	11,123
	17,098	17,687

	2004	2003 (Restated Note 3)
LIABILITIES		
Accounts payable		
Government of Canada	981	790
Outside parties	5,112	5,818
Accrued salaries and vacations	825	584
Deferred revenue	383	410
Employee severance benefits (Note 7)	6,269	6,221
Obligation under capital leases (Note 9)	2,181	534
	15,751	14,357
Net assets	1,347	3,330
Commitments and contingencies (Notes 12 and 13)		
	17,098	17,687

The accompanying notes are an integral part of these financial statements.

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board of Trustees:

CHERRY E. KARPYSHIN
Member

ANDRÉ H. CARON
Member

National Film Board Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003 (Restated Note 3)
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	25,931	26,130
Sponsored production	1,046	444
Marketing of films and other forms of visual presentations	1,484	870
	28,461	27,444
French programming		
Production of films and other forms of visual presentations		
Board's program	17,703	17,191
Sponsored production	915	166
Marketing of films and other forms of visual presentations	1,317	963
	19,935	18,320
Distribution	7,941	8,157
Communications and outreach development	9,844	8,933
Digital development and applications	2,577	2,365
Management and administration	9,124	8,383
Cost of operations	77,882	73,602
Revenues		
Programming		
Production and marketing of films and other forms of visual presentations		
English programming	1,046	444
French programming	915	166
Distribution		
Film prints, rentals and royalties	5,211	4,340
Other activities		
Services and miscellaneous	1,414	2,081
	8,586	7,031
Net cost of operations	(69,296)	(66,571)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET ASSETS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Net assets, beginning balance	3,330	3,638
Net cost of operations	(69,296)	(66,571)
Net cash provided by Government	67,251	65,585
Change in due from the Consolidated Revenue Fund	62	678
Net assets, ending balance	1,347	3,330

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003 (Restated Note 3)
Operating activities:		
Net cost of operations	(69,296)	(66,571)
Items not requiring an outlay (inflow) of cash:		
Amortization of property and equipment	3,591	3,460
Loss (gain) on disposal of property and equipment	(57)	387
Change in liability for accrued vacations	(5)	9
Net change in employee severance benefits	47	180
Other changes in assets and liabilities	62	678
Cash used in operating activities	(65,658)	(61,857)
Financing activities:		
Payments on obligation under capital leases	(782)	(586)
Cash used in financing activities	(782)	(586)
Capital activities:		
Acquisition of property and equipment	(966)	(3,288)
Proceeds from disposal of property and equipment	155	146
Cash used in capital activities	(811)	(3,142)
Net cash provided by Government of Canada	(67,251)	(65,585)

The accompanying notes are an integral part of these financial statements.

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (Board) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities; and
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

Parliamentary appropriation

Operations are funded through a permanent authority for Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and property and equipment acquisitions. This authority requires that the aggregate of admissible working capital and net book value of property and equipment does not exceed $15 million.

The Board is also financed in part by the Government of Canada through a parliamentary appropriation. The appropriation is voted annually to replenish the Revolving Fund for net acquisitions of property and equipment and the admissible cost of operations. The basis of the appropriation provided to the Board do not parallel the accounting principles applied in preparing the financial statements since appropriation is primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through an appropriation from Parliament. Note 5 provides a reconciliation between the two bases of reporting.

Net cash provided by Government

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with other departments and agencies.

Due from the Consolidated Revenue Fund

Due from the Consolidated Revenue Fund balance represents the amount of cash that the Board is entitled to draw from the CRF without further appropriation, in order to discharge its liabilities.

Expense recognition

All expenses are recorded on the accrual basis.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in co-productions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

National Film Board Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Revenues

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for external accounts receivable where recovery is considered uncertain.

Inventories

Materials and supplies are carried at cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Property and equipment

Property and equipment are amortized on the straight-line method over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and Data processing equipment	from 5 to 10 years
Office furniture and equipment	from 5 to 10 years
Rolling stock	5 years
Assets under capital leases and leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the statement of financial position as property and equipment to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain property and equipment. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the acquisition price of the asset. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Contributions to the Public Service Pension Plan

Employees participate in the Public Service Pension Plan sponsored by the Government of Canada. Both the employees and the Board contribute to the cost of the plan. Contributions by the Board are recorded on an accrual basis in the year the corresponding service is rendered by the employees. The Board's responsibility with regard to the pension plan is limited to its contributions. The Board is not required to make contributions with respect to any actuarial surpluses or deficiencies.

Employee severance benefits

Employees are entitled to severance benefits as provided for under their conditions of employment. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

Foreign currency transactions

Transactions involving foreign currency are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in a foreign currency are translated into Canadian dollars using the rate of exchange in effect on 31 March.

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful life of property and equipment, allowances for doubtful accounts and the liability related to employee severance benefits. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

3. Changes in accounting policy

In prior years the Board complied with the accounting principles for Revolving Funds of the Government of Canada and has now changed its presentation in order to conform with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The Board made the following changes:

The Board's financial statements previously consisted of a Balance Sheet, a Statement of Operations and Accumulated Deficit, a Statement of Cash Flows and Notes to Financial Statements. The Board's financial statements for the year ended March 31, 2004 contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Assets, a Statement of Cash Flow and Notes to Financial Statements.

The Board now reports net cash provided by the Government of Canada in the Statement of Net Assets and the Statement of Cash Flow. Previously, Parliamentary appropriation received from the Government of Canada was presented in the Statement of Operations and Accumulated Deficit. The Net assets no longer presents the "Accumulated net charge against the Revolving Fund's authority" (ANCAFA). The ANCAFA was composed of two elements: "Due from the Consolidated Revenue Fund" and "Net funding for property and equipment". Rather than grouped together in Net assets, the "Net funding for property and equipment" is now presented in the Statement of Net Assets and the "Due from the Consolidated Revenue Fund" is presented as a Financial asset.

The changes in the presentation of the financial statements have no effect on the net cost of operations for the year (2003-Nil). The changes in accounting policies have been applied retroactively, therefore certain comparative figures have been reclassified to conform to current year's presentation.

4. Participation

During the 2004 fiscal year, the Board continued to participate in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x $1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

5. Parliamentary appropriation

The Board receives funding through parliamentary appropriation.

(a) Reconciliation of Net cost of operations to parliamentary appropriation used:

	2004	2003
	$	$
Net cost of operation	69,295,748	66,570,901
Acquisition of property and equipment	966,006	3,288,094
Payments on obligation under capital leases	781,874	585,543
Gain (loss) on disposal of property and equipment	57,232	(387,096)
Change in liability for accrued vacations	5,184	(8,761)
Net change in employee severance benefits	(47,335)	(179,977)
Proceeds from disposal of property and equipment	(154,875)	(145,923)
Amortization of property and equipment	(3,591,100)	(3,460,174)
Total parliamentary appropriation used	67,312,734	66,262,607

(b) Reconciliation of parliamentary appropriation voted to parliamentary appropriation used:

	2004	2003
	$	$
As per Main Estimates—Vote 75	62,870,000	60,783,000
Supplementary Estimates appropriation	4,639,132	6,312,533
Authority to carry forward	(196,398)	(832,926)
Total parliamentary appropriation used	67,312,734	66,262,607

(c) Reconciliation of net cash provided by Government of Canada to parliamentary appropriation used:

	2004	2003
	$	$
Net cash provided by Government of Canada	67,251,238	65,584,269
Other changes in assets and liabilities	61,496	678,338
Total parliamentary appropriation used	67,312,734	66,262,607

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Property and equipment

	Technical equipment	Software and data processing equipment	Office furniture and equipment	Rolling stock	Collection	Leasehold improvements	Total
	$	$	$	$	$	$	$
Opening April 1, 2003							
Cost	23,124,016	12,350,666	1,064,840	31,755	1	3,644,950	40,216,228
Less: Accumulated amortization	19,741,019	7,861,655	859,724	31,755		1,579,697	30,073,850
Carrying cost	3,382,997	4,489,011	205,116		1	2,065,253	10,142,378
In-year transactions							
Additions	2,051,801	1,145,334	26,888			171,036	3,395,059
Net disposals/write-offs	(89,047)	(6,585)	(2,011)				(97,643)
Amortization	(1,265,321)	(1,432,223)	(34,988)			(858,568)	(3,591,100)
Closing March 31, 2004							
Cost	20,121,737	12,450,895	1,049,773	31,755	1	3,815,986	37,470,147
Less: Accumulated amortization	16,041,307	8,255,358	854,768	31,755		2,438,265	27,621,453
Carrying cost	4,080,430	4,195,537	195,005		1	1,377,721	9,848,694

The above assets include equipment under capital leases for a total cost of $3,542,642 (2003—$1,752,767) less accumulated amortization of $1,406,440 (2003—$1,462,860). Current year amortization expenses relating to property under capital lease amount to $792,364 (2003—$425,926). Acquisitions under capital leases amounted to $2,429,053 (2003—$291,956).

7. Employee benefits

Pension benefits

The Public Service Superannuation Plan required the Board to contribute at a rate of 2.14 times (2003—2.14) the employees' contributions. The Board's contribution to the Plan during the year is $3,378,698 (2003—$3,158,984).

Severance benefits

The Board provides post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and thus has no assets.

	2004	2003
	$	$
Liability for severance benefits, beginning of year	6,221,308	6,041,331
Expenses for the year	653,597	931,890
Benefits paid during the year	(606,262)	(751,913)
Liabitity for severance benefits, end of year	6,268,643	6,221,308

8. Expenses

	2004	2003
	$	$
Salaries and benefits	37,744,608	35,970,867
Professional and special services	10,232,226	8,884,589
Rentals	9,252,309	8,615,536
Transportation and communication	4,971,562	4,725,046
Cash financing in co-productions	4,277,244	4,143,702
Amortization of property and equipment	3,591,100	3,460,174
Materials and supplies	2,602,900	2,479,058
Contracted film production and laboratory processing	1,588,519	1,615,720
Information	1,580,661	1,249,257
Repairs and upkeep	771,209	643,791
Royalties	732,535	998,763
Miscellaneous	594,195	428,264
Loss (gain) on disposal of property and equipment	(57,232)	387,096
	77,881,836	73,601,863

9. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using implicit interest rates varying from 7 percent to 14 percent. The related obligations are liquidated over a 3-5 years lease term. Minimum lease payments totalled $781,874 for the year ended March 31, 2004 (2003—payments of $585,543 and adjustment of $66,199). Interest of $40,021 (2003—$90,418) was charged to operations.

National Film Board Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

The obligation under capital leases includes the following:

	$
Future minimum lease payments:	
2005	811,023
2006	716,415
2007	650,904
2008	647,135
2009	83,800
	2,909,277
Less: interest	728,052
	2,181,225

10. Related party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created be the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year ended March 31, 2004, the Board entered into the following related party transactions:

a) The Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of $6,857,932 (2003—$6,603,922).

b) the Board received a Web site from a Crown corporation without consideration.

11. Fair value of financial instruments

Accounts receivable, deposits, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

12. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	$	$	$
2005	6,854,000	598,000	7,452,000
2006	6,558,000	221,000	6,779,000
2007	6,080,000	16,000	6,096,000
2008	5,290,000		5,290,000
2009	5,192,000		5,192,000
2010-2016	32,157,000		32,157,000
	62,131,000	835,000	62,966,000

From the amount of $62,131,000 for the lease for premises, agreements have been signed for $408,000 with outside parties and $61,723,000 with PWGSC.

13. Contingencies

In the normal course of business, the Board is the defendent in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities for the Board.

14. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2004.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and
Senior Financial Officer

July 13, 2004

JOHN HOLINSKY for J.S. BILLINGS
Assistant Deputy Minister,
Acquisitions Branch

July 9, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(99)	3,429		637
Add: items not requiring use of funds	99	(331)	100	(988)
Operating source (use) of funds		3,098	100	(351)
Add: access to draw down autority for operational deficits		1,948		
Less: items requiring use of funds				
Net capital acquisitions				797
Authority provided (used)		5,046	100	(1,148)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority	(5,245)	3,543
Add: PAYE charges against the appropriation account after March 31	8,142	9,071
Less: amounts credited to the appropriation account after March 31	3,224	7,895
Net authority used (provided), end of year	(327)	4,719
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	35,327	30,281

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Optional Services Revolving Fund as at March 31, 2004, the statements of operations, accumulated surplus, and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Optional Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 14, 2004

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Cash in transit	1,028	
Accounts receivable		
Government of Canada	2,017	4,607
Outside parties	3,585	2,507
Other assets (Note 3)	65	3,139
	6,695	10,253
Capital assets (Note 4)	1,717	2,112
	8,412	12,365

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	766	1,559
Outside parties	7,376	5,441
Other liabilities	311	215
	8,453	7,215
Allowance for employee termination benefits	1,633	1,465
	10,086	8,680
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(5,245)	3,543
Accumulated surplus	3,571	142
	(1,674)	3,685
	8,412	12,365

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues (Note 6)	98,939	100,228
Direct costs	83,760	88,881
Gross margin	15,179	11,347
Operating expenses		
Salaries and employee benefits	6,356	5,924
Employee termination benefits	357	(26)
Professional and special services	2,240	2,396
Occupancy costs	874	574
Corporate and administrative services	587	652
Amortization	395	34
Transportation and communications	362	322
Utilities, materials and supplies	176	141
Interest on draw down	125	88
Purchased repair and maintenance	116	101
Information	36	49
Rentals	34	44
Other expenses	92	411
	11,750	10,710
Net income	3,429	637

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	142	1,157
Net income	3,429	637
Transfer of activities		(1,652)
Balance, end of year	3,571	142

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net income	3,429	637
Items not affecting use of the Fund's authority		
Amortization	395	34
Provision for employee termination benefits	357	(27)
	4,181	644
Changes in working capital (Note 7)	4,796	(11,797)
Payments on provision for employee termination benefits	(189)	(2)
Net financial resources provided (used) by operating activities	8,788	(11,155)
Investing activities:		
Capital assets		
Acquisitions		(797)
Proceeds on disposal of capital assets		20
Net financial resources used by investing activities		(777)
Net increase (decrease) in accumulated net charge against the Fund's authority	8,788	(11,932)
Accumulated net charge against the Fund's authority, beginning of year	(3,543)	9,445
Transfer of activities		(1,056)
Accumulated net charge against the Fund's authority, end of year	5,245	(3,543)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No.4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of Section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materials; and Section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision #829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from $200,000,000 to $75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $75,000,000 to $35,000,000. The Treasury Board decision #829420 also authorized the write off of $22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated useful economic lives as follows:

Category	Estimated useful economic life
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years

Assets are amortized commencing the month after acquisition.

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

Optional Services Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	63	3,143
Other advances	2	(4)
	65	3,139

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	129			129
Informatics software	2,070			2,070
	2,199			2,199

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	87	7		94
Informatics software		388		388
	87	395		482
Net	2,112			1,717

5. Contractual commitments

The Fund is engaged in contractual commitments for Optional Services. Future payments are as follows:

	(in thousands of dollars)
2004-2005	833,297
2005-2006	670,644
2006-2007	539,440
2007-2008	459,450
2008-2009	75,363
	2,578,194

6. Revenues

	2004	2003
	(in thousands of dollars)	
Traffic management recoveries	42,265	45,607
Vaccine program recoveries	34,224	33,541
Software brokerage program recoveries	8,515	4,515
Locally shared support services centres sales	6,932	7,154
Crown assets distribution centres sales	4,800	4,685
Communication, printing and audio-visual recoveries	2,203	4,726
	98,939	100,228

7. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	6,695	10,253	3,558
Current liabilities	8,453	7,215	1,238
			4,796

8. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

9. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

10. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

The financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts that provide a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON
Director General,
Corporate Finance
Planning and Systems Bureau

KATHRYN McCALLION
Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs

June 14, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	10,406	8,992	6,322	(2,005)
Add: items not requiring use of funds	21,392	10,301	24,404	22,082
Operating source of funds	31,798	19,293	30,726	20,077
Less: items requiring use of funds				
Repayment of the loan from FAC	4,500	4,500		
Net capital acquisitions	13,566	16,322	14,580	14,953
Net other assets and liabilities	13,732	(1,168)	9,565	1,793
Authority provided (used)		(361)	6,581	3,331

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(20,063)	(16,278)
Add: PAYE charges against the appropriation account after March 31	10,356	9,020
Less: amounts credited to the appropriation account after March 31	196	3,006
Net authority provided, end of year	(9,903)	(10,264)
Authority limit	4,000	4,000
Unused authority carried forward	13,903	14,264

Passport Office Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the statement of financial position of Passport Office Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with the *Revolving Funds Act*. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Office Revolving Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Assistant Deputy Minister, Corporate Services, Passport and Consular affairs and for complying with the *Revolving Funds Act*. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

ERNST & YOUNG LLP
Chartered Accountants

Ottawa, Canada
May 21, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Accounts receivable		
Government of Canada (Note 8)	196	3,005
Outside parties	191	257
Inventories	5,918	5,450
Prepaid expenses	275	433
	6,580	9,145
Long-term		
Capital assets (Note 3)		
At cost	92,976	93,085
Less: accumulated amortization	54,479	62,048
	38,497	31,037
	45,077	40,182

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada (Note 8)	4,385	1,661
Outside parties		
Accounts payable	7,156	6,986
Vacation pay	2,371	2,100
Contractors' holdbacks	101	370
Deferred lease inducement (Note 4)		253
Current portion of the provision for employee termination benefits	188	355
Current portion of the loan (Note 5)	4,477	4,500
	18,678	16,225
Long-term		
Provision for employee termination benefits	9,541	8,060
Loan payable (Note 5)		4,246
	9,541	12,306
Commitments (Note 7)		
EQUITY OF CANADA (Note 6)		
Accumulated net charge against the Fund's authority	(20,063)	(16,278)
Accumulated surplus	36,921	27,929
	16,858	11,651
	45,077	40,182

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues		
Fees earned	158,103	136,197
Miscellaneous revenues	267	566
	158,370	136,763
Operating expenses		
Salaries and employee benefits	84,414	69,394
Provision for employee termination benefits	1,461	786
Passport materials and application forms	12,498	9,663
Freight, express and cartage	9,229	5,998
Amortization of capital assets	8,862	20,932
Accommodation	7,692	6,657
Professional and special services	7,642	6,027
Passport operations at missions abroad (Note 8)	4,447	4,447
Printing, stationery and supplies	3,094	4,697
Repair and maintenance	2,630	1,710
Telecommunications	1,961	1,840
Information	1,774	1,832
Travel and removal	1,589	1,976
Postal services and postage	1,448	1,803
Rentals	276	259
Interest	243	467
Miscellaneous expenses	118	280
	149,378	138,768
Net income (loss)	8,992	(2,005)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	27,929	29,934
Net income (loss)	8,992	(2,005)
Balance, end of year	36,921	27,929

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities:		
Net income (loss)	8,992	(2,005)
Add: Provision for employee termination benefits	1,461	786
Amortization of capital assets	8,862	20,932
Deferred leasehold inducements	(253)	(85)
Accrued interest on loan	231	449
	19,293	20,077
Changes in current assets and liabilities	5,461	(7,329)
Payment of employee termination benefits	(147)	(270)
	24,607	12,478
Investing activities:		
Capital assets acquired	(16,322)	(14,953)
Financing activities:		
Repayment of the loan payable	(4,500)	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	3,785	(2,475)
Accumulated net charge against the Fund's authority account, beginning of year	16,278	18,753
Accumulated net charge against the Fund's authority account, end of year	20,063	16,278

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. The Passport Office is a non-taxable entity.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with accounting requirements prescribed by the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada for financial statements prepared under the *Revolving Funds Act*. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

— employees' vacation pay and termination benefits liabilities are based on management's estimate of the liabilities rather than based on actuarial valuations;

— it excludes the actuarial liabilities related to the Pension plan and therefore, the financial statements do not purport to show the adequacy of the assets to meet its pension obligations;

— write-off of accumulated surplus is possible and only requires Treasury Board approval; and

— revenues from passport fees are recognized upon application and receipt of payment rather than when passports are issued.

(b) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

(c) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(d) Inventories

The inventory of materials and supplies is carried at cost using the average cost method.

(e) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

Passport Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) were capitalized. The project costs have been separated in four categories, which are amortized on a straight-line basis over the useful life of each category as follows:

Asset	Years
Technology enhancement plan (TEP)	
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(f) Insurance

The Passport Office does not carry insurance on its properties. This is in accordance with the Government of Canada policy of self-insurance.

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(h) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Plan* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(i) Financial instruments

The fair value of the Fund's financial instruments, including accounts receivable, accounts payable and accrued liabilities and loan payable, approximates carrying value.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	33,877			33,877
Other capital projects	41,227	15,443	7,195	49,475
Furniture	2,360			2,360
EDP equipment	12,814	873	6,726	6,961
Other machine and equipment	2,807	6	2,510	303
	93,085	16,322	16,431	92,976

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	32,403	658		33,061
Other capital projects	16,808	6,713	7,136	16,385
Furniture	1,919	194		2,113
EDP equipment	8,217	1,305	6,785	2,737
Other machine and equipment	2,701	(8)	2,510	183
	62,048	8,862	16,431	54,479

Other capital projects category includes leasehold improvements.

4. Deferred lease inducement

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease. In fiscal year 2004, $253,228 (2003—$85,000) was recognized as a reduction of rent expense since the lease has been terminated.

Passport Office Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

5. Loan payable

Pursuant to Treasury Board Decision # 828716 dated February 8, 2001, the Passport Office received an amount of $7,800,000 as a loan from the Department of Foreign Affairs and International Trade and bearing interest at an annual rate of 5.42 percent. The initial amount and interest in the amount of $1,177,000 are repayable as follows:

	$
2003-2004	4,500,000
2004-2005	4,477,000

6. Equity of Canada

(a) Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

(b) Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Fund.

7. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases, which expire in 2010. Future minimum lease payments by year are approximately as follows:

	(in thousands of dollars)
2005	9,943
2006	7,453
2007	6,235
2008	5,669
2009 and thereafter	3,782
	33,082

The Passport Office signed a contract for the purchase of passport materials, which expires in May 2008. Future minimum payments by year are approximately as follows:

	(in thousands of dollars)
2005	6,991
2006	6,924
2007	6,923
2008	6,923
2009	1,154
	28,915

Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties. As part of its operations the Passport Office, which is an agency of the Department of Foreign Affairs Canada (FAC), collects Consular fees on behalf of FAC Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2004, the Fund collected and remitted to FAC $51,594,200 (2003—$45,587,385).

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for Revolving Funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking and
Compensation Branch and
Senior Financial Officer

July 13, 2004

ALPHONSE CORMIER
Assistant Deputy Minister,
Real Property Branch

July 9, 2004

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income	11,888	13,327	16,600	11,224
Less: item requiring use of funds		(1,580)		(1,045)
Authority provided	11,888	14,907	16,600	12,269

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority	(2,049)	1,147
Add: PAYE charges against the appropriation account after March 31		574
Deposits on disposals	218	208
Less: amounts credited to the appropriation account after March 31	656	2,835
Net authority provided, end of year	(2,487)	(906)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	7,487	5,906

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Real Property Disposition Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 9, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Cash in transit		159
Accounts receivable		
Government of Canada	656	2,534
Outside parties		142
Work in process	2,513	4,094
	3,169	6,929

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada		574
Deposits on disposals	218	208
	218	782
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,049)	1,147
Accumulated surplus	5,000	5,000
	2,951	6,147
	3,169	6,929

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues	15,881	14,558
Operating expenses		
Fees	1,253	1,377
Disbursements	1,301	1,957
	2,554	3,334
Net income	13,327	11,224

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	5,000	5,000
Net income	13,327	11,224
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(13,327)	(11,224)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities		
Net income	13,327	11,224
Changes in working capital (Note 3)	3,196	(1,357)
Net financial resources provided by operating activities	16,523	9,867
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(13,327)	(11,224)
Net financial resources used by financing activities	(13,327)	(11,224)
Net increase (decrease) in accumulated net charge against the Fund's authority	3,196	(1,357)
Accumulated net charge against the Fund's authority, beginning of year	(1,147)	210
Accumulated net charge against the Fund's authority, end of year	2,049	(1,147)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of $5,000,000 is deposited to the Consolidated Revenue Fund, and the department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

(c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year-end.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	3,169	6,929	3,760
Current liabilities	218	782	(564)
			3,196

4. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

5. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities.The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

6. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and Senior Financial Officer

July 13, 2004

ALPHONSE CORMIER
Assistant Deputy Minister,
Real Property Branch

July 9, 2004

JOHN SHEARER
Assistant Deputy Minister,
Service Integration Branch

July 9, 2004

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Net loss	(10,220)	(2,866)
Add: items not requiring use of funds	1,493	(3,440)
Operating use of funds	(8,727)	(6,306)
Add: recovery of net draw down authority used (Note 1)	12,503	6,528
Less: items requiring use of funds		
Net other assets and liabilities	3,776	222
Authority provided		

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Credit balance in the accumulated net charge against the Fund's authority	18,838	71,467
Add: PAYE charges against the appropriation account after March 31	149,641	161,405
Less: amounts credited to the appropriation account after March 31	168,479	232,872
Net authority used, end of year		
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	150,000	150,000

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Services Revolving Fund as at March 31, 2004, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Real Property Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 14, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Cash in transit	169	2,134
Accounts receivable		
Government of Canada	161,487	226,426
Outside parties	17,139	12,705
Other assets (Note 3)	6,572	4,853
	185,367	246,118

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	11,183	8,746
Outside parties	138,214	155,921
Professional liability fund	2,355	2,320
Other liabilities	6,819	5,705
	158,571	172,692
Allowance for employee termination benefits	22,056	18,340
	180,627	191,032
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	18,838	71,467
Accumulated deficit	(14,098)	(16,381)
	4,740	55,086
	185,367	246,118

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Gross revenues (Note 6)	749,865	836,328
Recoverable disbursements made on behalf of clients	592,867	681,641
Net revenues	156,998	154,687
Operating expenses		
Salaries and employee benefits	105,709	96,995
Employee termination benefits	5,409	1,198
Overhead chargeback	34,265	30,721
Corporate and administrative services	16,639	19,201
Occupancy costs	3,340	3,914
Provision for claims and other expenses	1,856	5,524
	167,218	157,553
Net loss	(10,220)	(2,866)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	(16,381)	(20,043)
Net loss	(10,220)	(2,866)
Recovery of net draw down authority used (Note 1)	12,503	6,528
Balance, end of year	(14,098)	(16,381)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net loss	(10,220)	(2,866)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits	5,409	1,199
	(4,811)	(1,667)
Changes in working capital (Note 5)	46,630	(24,137)
Payments on provision for employee termination benefits	(1,693)	(1,468)
Net financial resources provided (used) by operating activities	40,126	(27,272)
Financing activities:		
Recovery of net draw down authority used (Note 1)	12,503	6,528
Net financial resources provided by financing activities	12,503	6,528
Net increase (decrease) in accumulated net charge against the Fund's authority	52,629	(20,744)
Accumulated net charge against the Fund's authority, beginning of year	(71,467)	(50,723)
Accumulated net charge against the Fund's authority, end of year	(18,838)	(71,467)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by Section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, necessary working capital, and capital expenditures.

In accordance with the former Section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from $55,000,000 to $150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from $150,000,000 to $300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from $300,000,000 to $450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives, which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was $2,589,000.

Through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

In accordance with Section 12 of the *Revolving Funds Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-2002 Supplementary Estimates (B)—Vote 7b and 13b (TB decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $450,000,000 to $150,000,000 in addition to the write-off of $88,227,114 on the net draw down authority used as of March 31, 2002.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2003-2004 is $12,503,000 (2002-2003: $6,528,000).

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board' rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

Real Property Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Inventories

Inventories are valued at the lower of cost and net realization value and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of Treasury Board Minute #805839 dated June 25, 1987.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	6,219	4,312
Prepaid expenses	1	16
Inventories and work in process	352	525
	6,572	4,853

4. Contractual commitments

The Fund is engaged in contractual commitments for Property Services. Future payments are as follows:

	(in thousands of dollars)
2004-2005	150,562
2005-2006	22,582
2006-2007	19,765
2007-2008	18,685
2008-2009 and following years	140,713
	352,307

5. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	185,367	246,118	60,751
Current liabilities	158,571	172,692	(14,121)
			46,630

6. Gross revenues

	2004	2003
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients	592,867	681,641
Project fees	122,888	117,579
Payroll recoveries	25,604	24,784
Inventory management fees	7,403	7,879
Other revenues	1,103	4,445
	749,865	836,328

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

8. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Real Property Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

9. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON
Director General, Finance and Administration Directorate
(Senior full-time financial officer)

June 17, 2004

JOSE FERNANDEZ, CMA
A/Director, Accounting Operations Division

June 17, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	1,093	2,138	47	701
Add: items not requiring use of funds	214	48	105	244
Operating source of funds	1,307	2,186	152	945
Less: items requiring use of funds				
Net capital acquisitions			50	112
Net other assets and liabilities		196		24
Authority provided (used)	1,307	1,990	102	809

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority account	(8,494)	(7,425)
Add: PAYE charges against the appropriation account after March 31	1,304	2,264
Less: amounts credited to the appropriation account after March 31	535	574
Net authority provided, end of year	(7,725)	(5,735)
Authority limit	2,000	2,000
Unused authority carried forward	9,725	7,735

Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, FINANCE AND ADMINISTRATION CORPORATE MANAGEMENT, PUBLIC SERVICE COMMISSION

We have audited the statement of financial position of the Public Service Commission—Staff Development and Training Revolving Fund ("Revolving Fund") as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the accounting policies as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
June 11, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS (Note 1)		
Current		
Net accounts receivable		
Government of Canada	1,156	1,118
Outside parties	191	87
Prepaid expenses	116	99
	1,463	1,304
Capital assets (Note 6)		
At cost	319	319
Less: accumulated amortization	197	180
	122	139
	1,585	1,443

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	232	141
Outside parties		
Accounts payable	1,070	2,122
Accrued liabilities	1	
Accrued vacation pay	301	299
	1,604	2,562
Long-term		
Provision for employee termination benefits	1,523	1,492
	3,127	4,054
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(8,494)	(7,425)
Accumulated surplus	6,686	4,548
Contributed capital (Note 6)	266	266
	(1,542)	(2,611)
	1,585	1,443

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues		
Course fees and services	11,615	10,546
Subsidies (Note 3)	2,686	2,727
	14,301	13,273
Operating expenses		
Salaries and employee benefits	5,756	5,278
Professional and special services	4,075	3,708
Rentals	961	963
Travel and communications	298	302
Material and supplies	608	1,589
Administration and financial services	219	219
Information	177	155
Provision for employee termination benefits	31	224
Amortization	17	11
Loss on disposal of assets		9
Other	21	114
	12,163	12,572
Net income	2,138	701

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net income	2,138	701
Employee termination benefits payments	(46)	(40)
Add: Provision for employee termination benefits	77	264
Amortization	17	11
Loss on disposal of capital assets		9
	2,186	945
Net change in working capital	(1,117)	551
Net financial resources provided by operating activities	1,069	1,496
Investing activities:		
Purchases of capital assets		(112)
Net financial resources provided by and change in the accumulated net charge against the Fund's authority, during the year	1,069	1,384
Accumulated net charge against the Fund's authority account, beginning of year	7,425	6,041
Accumulated net charge against the Fund's authority account, end of year	8,494	7,425

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	4,548	3,847
Net income	2,138	701
Balance, end of year	6,686	4,548

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Revolving Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

Effective April 1, 2004, Training and Development Canada has received the authorization to terminate the Fund. This has been communicated in the *Public Service Modernization Act*. The Canadian Centre for Management Development, Training and Development Canada and the Language Training Canada will be amalgamated to form the new Canada School of Public Service. All assets, liabilities and commitments, will be transferred to the new Canada School of Public Service as of April 1, 2004.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies set out below to comply with accounting requirements prescribed by the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada for financial statements prepared under the *Revolving Funds Act*. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

- employees' vacation pay and termination benefits liabilities are based on management's estimate of the liabilities rather than based on actuarial valuation;
- it excludes the actuarial liabilities related to the Pension plan and therefore, the financial statements do not purport to show the adequacy of the assets to meet its pension obligations; and
- write-off of the accumulated surplus is possible and only requires Treasury Board approval.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets and provision for employee termination benefits.

(c) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The amount contributed in 2003-2004 and recorded in the Statement of Operations amounted to $592,636.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Capital assets and amortization

Only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years
Leasehold improvement	Term of lease for up to 10 years

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(f) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

(g) Financial instruments

The Revolving Fund's financial instruments includes accounts receivables, accounts payables and accrued liabilities. The carrying amount of the Revolving Fund's financial instruments included in current assets and current liabilities approximate fair value due to their short-term nature.

3. Subsidized operations

In 2003-2004, appropriation funds in the amount of $2,686,006 ($2,726,500 in 2002-2003) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Equity of Canada

(a) Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

(b) Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets upon establishment of the Fund.

5. Related party transactions

Staff Development and Training Revolving Fund entered into the following transactions with the Public Service Commission, its parent organization:

	2004	2003
	(in thousands of dollars)	
Course fees and services revenue	396	323
Subsidies revenue	2,686	2,727
Corporate services expenditure	219	219
Total	3,301	3,269

As at March 31, 2004, Staff Development and Training Revolving Fund has $101,565 (2003—$13,980) receivable and no outstanding payable with Public Service Commission.

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Equipment	165			165
EDP equipment	43			43
Leasehold improvement	111			111
	319			319

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Equipment	149			149
EDP equipment	31	6		37
Leasehold improvement		11		11
	180	17		197

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of $265,608 reflecting the transfer of ownership is shown on the statement of financial position as contributed capital.

7. Accounts receivable

The outside parties receivables are as follows:

	2004	2003
	(in thousands of dollars)	
Receivables	197	87
Allowance for doubtful accounts	(6)	
Total	191	87

8. Commitments

Training and Development Canada rents office premises under long-term operating leases. Future minimum lease payments by year are approximately as follows :

	2005	2006	2007	2008	2009
	(in thousands of dollars)				
Operating lease - Halifax	54	54	54	42	
Operating lease - Moncton	54	22			
Operating lease - Edmonton	16				
Operating lease - Quebec	13				
Operating lease - Vancouver	52	52	52	52	52

Telecommunications and Informatics Common Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN

Assistant Deputy Minister,
Finance, Accounting, Banking and Compensation Branch
and Senior Financial Officer

July 13, 2004

KEN COCHRANE

Chief Executive Officer,
Information Technology Services Branch

July 9, 2004

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income		4,723		709
Add: items not requiring use of funds	150	544	200	487
Operating source of funds	150	5,267	200	1,196
Less: items requiring use of funds				
Net capital acquisitions	150	174	200	416
Net other assets and liabilities		(14)		(203)
Authority provided		5,107		983

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(22,065)	(10,373)
Add: PAYE charges against the appropriation account after March 31	9,247	9,652
Less: amounts credited to the appropriation account after March 31	9,026	16,017
Net authority provided, end of year	(21,844)	(16,738)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	41,844	36,738

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended.These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Telecommunications and Informatics Common Services Revolving Fund . Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted acounting principles, are solely for the information and use of the management of the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2004

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Accounts receivable		
Government of Canada	8,351	9,467
Outside parties	1,192	719
Other assets (Note 3)	660	6,550
	10,203	16,736
Capital assets (Note 4)	385	433
	10,588	17,169

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	348	257
Outside parties	8,677	8,861
Other liabilities	805	731
	9,830	9,849
Allowance for employee termination benefits	3,280	2,873
	13,110	12,722
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(22,065)	(10,373)
Accumulated surplus	19,543	14,820
	(2,522)	4,447
	10,588	17,169

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues	127,014	115,450
Cost of sales	91,840	84,134
Cost of sales—Amortization	138	89
Gross margin	35,036	31,227
Operating expenses		
Salaries and employee benefits	16,177	14,444
Employee termination benefits	499	241
Professional and special services	10,733	12,414
Corporate and administrative services	1,035	1,027
Occupancy costs	762	858
Transportation and communications	486	630
Utilities, materials and supplies	315	640
Purchased repair and maintenance	140	58
Amortization	84	78
Rentals	41	66
Information	22	34
Other expenses	19	28
	30,313	30,518
Net income	4,723	709

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Balance, beginning of year	14,820	14,111
Net income	4,723	709
Balance, end of year	19,543	14,820

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities		
Net income	4,723	709
Items not affecting use of the Fund's authority		
Amortization	222	167
Provision for employee termination benefits	499	241
	5,444	1,117
Changes in working capital (Note 6)	6,514	(4,369)
Payments on provision for employee termination benefits	(92)	(122)
Net financial resources provided (used) by operating activities	11,866	(3,374)
Investing activities		
Capital assets—Acquisitions	(174)	(434)
Net financial resources used by investing activities	(174)	(434)
Net increase (decrease) in accumulated net charge against the Fund's authority	11,692	(3,808)
Accumulated net charge against the Fund's authority, beginning of year	10,373	14,181
Accumulated net charge against the Fund's authority, end of year	22,065	10,373

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. The authority was increased intermittently over the years. In 1991-1992, the authority was increased by $34,000,000, which brought the authority to $64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from $64,000,000 to $45,000,000 and the accumulated surplus was reduced by $20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $45,000,000 to $20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what was called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994, all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The liabilities for employee termination benefits are based on management's estimates rather then actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated useful economic lives as follows:

Category	Estimated useful economic lives
Informatics hardware	3 years
Informatics software	3 years

Assets are amortized commencing the month after acquisition.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Telecommunications and Informatics Common Services Revolving Fund — *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

(e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	654	6,528
Prepaid expenses	6	22
	660	6,550

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	1,219	126		1,345
Informatics software	98	48		146
	1,317	174		1,491

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	857	172		1,029
Informatics software	27	50		77
	884	222		1,106
Net	433			385

5. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2004-2005	91,451
2005-2006	11,077
2006-2007	44
	102,572

6. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	10,203	16,736	6,533
Current liabilities	9,830	9,849	(19)
			6,514

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

8. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

LYSANNE GAUVIN
Assistant Deputy Minister,
Finance, Accounting, Banking and Compensation Branch
and Senior Financial Officer

July 13, 2004

FRANCINE KENNEDY
Chief Executive Officer,
Translation Bureau

July 8, 2004

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(15,600)	402	(5,800)	644
Add: items not requiring use of funds	1,518	(25,355)	2,800	2,824
Operating source (use) of funds	(14,082)	(24,953)	(3,000)	3,468
Less: items requiring use of funds				
Net capital acquisitions	251	5,677	1,000	1,511
Net other assets and liabilities	(1,033)	(43)		(44)
Authority provided (used)	(13,300)	(30,587)	(4,000)	2,001

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(4,255)	(14,745)
Add: PAYE charges against the appropriation account after March 31	34,182	17,206
Less: amounts credited to the appropriation account after March 31	18,616	21,114
Transfer from Treasury Board—Contingencies regular	1,149	623
Transfer from Treasury Board—Contingencies recovery of collective bargaining agreement	28,326	
Net authority provided, end of year	(18,164)	(19,276)
Authority limit (Note 1)	10,000	10,000
Unused authority carried forward	28,164	29,276

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Translation Bureau Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Translation Bureau Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the accounting policies as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revloving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 7, 2004

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current		
Cash	120	166
Accounts receivable		
Government of Canada (Note 3)	46,634	17,526
Outside parties	646	556
Other assets (Note 4)	304	3,585
	47,704	21,833
Deferred employee termination benefits	14,051	14,674
Capital assets (Note 5)	8,865	4,406
	70,620	40,913

	2004	2003
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada (Note 3)	5,280	2,940
Outside parties (Note 3)	29,286	14,632
Other liabilities	4,046	4,390
	38,612	21,962
Allowance for employee termination benefits	29,626	27,461
	68,238	49,423
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(4,255)	(14,745)
Accumulated surplus	6,637	6,235
	2,382	(8,510)
	70,620	40,913

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues (Note 7)	226,882	198,585
Operating expenses		
Salaries and employee benefits	153,167	120,231
Professional and special services	40,644	43,624
Corporate and administrative services	8,222	8,282
Occupancy costs	8,193	7,070
Utilities, materials and supplies	5,347	9,372
Transportation and telecommunications	3,867	4,839
Employee termination benefits	3,872	2,337
Purchased repair and maintenance	1,416	776
Amortization	1,218	861
Information	315	329
Rentals	193	196
Bad debts	3	
Other expenditures	23	24
	226,480	197,941
Net income	402	644

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance, beginning of year	6,235	5,591
Net income	402	644
Balance, end of year	6,637	6,235

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities:		
Net income	402	644
Items not affecting use of the Fund's authority:		
Amortization	1,218	861
Provision for employee termination benefits	3,872	2,337
	5,492	3,842
Changes in working capital (Note 8)	(9,221)	2,376
Changes in other assets and liabilities:		
Receipts of deferred employee termination benefits	623	492
Payments on provision for employee termination benefits	(1,707)	(876)
	(1,084)	(384)
Net financial resources provided (used) by operating activities	(4,813)	5,834
Investing activities:		
Capital assets—Acquisitions	(5,677)	(1,511)
Net financial resources used by investing activities	(5,677)	(1,511)
Net increase (decrease) in accumulated net charge against the Fund's authority	(10,490)	4,323
Accumulated net charge against the Fund's authority, beginning of year	14,745	10,422
Accumulated net charge against the Fund's authority, end of year	4,255	14,745

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-1995 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to Section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 nor in 1999-2000 since the Revolving Fund was showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates (B), (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from $75,000,000 to $10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The expenses and liability for employee termination benefits excludes the portion not funded by the Fund; the liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and costs on contracts are accounted for by the percentage of completion method based on expenses incurred. Revenue is recorded at the estimated realizable value of work completed to date. Revenues are recognized in the current year of billings. Expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over the estimated economic life commencing the month after acquisition:

Category	Estimated useful economic lives
Machinery and equipment	10 to 15 years
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

Translation Bureau Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board. The Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

3. Recovery of collective bargaining agreement

The Fund received an authorization after March 31, 2004 from Treasury Board through the Access to Vote 5 of $28,326,000 ($25,920,000 relating to pay equity; $2,406,000 relating to collective bargaining) upon signing the Translator's collective agreement dated February 23, 2004. An account receivable of $28,326,000 and an account payable of $22,328,800 relating to previous years' pay equity and collective bargaining, which were paid after March 31, 2004 was accounted for in the fiscal year 2003-2004 in the Statement of Financial Position and in the accounts shown below. The remaining amount of $5,997,200 was paid in the current fiscal year.

	(in thousands of dollars)
Accounts receivable - Government of Canada	
Regular	18,308
Recovery of collective bargaining agreement	28,326
	46,634
Accounts payable and accrued liabilities - Outside parties	
Regular	11,787
Recovery of collective bargaining agreement	17,499
	29,286
Accounts payable and accrued liabilities - Government of Canada	
Regular	450
Recovery of collective bargaining agreement	4,830
	5,280

4. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and services tax refundable advances	282	3,528
Other advances	22	57
	304	3,585

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	51	63		114
Informatics hardware	1,137	189		1,326
Informatics software	4,623	1,912		6,535
Leasehold improvements		3,513		3,513
	5,811	5,677		11,488

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	21	10		31
Informatics hardware	576	201		777
Informatics software	808	1,007		1,815
	1,405	1,218		2,623
Net	4,406			8,865

6. Contractual commitments

The Fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2004-2005	9,219
2005-2006	8,234
2006-2007	6,261
2007-2008	5,228
2008-2009	2,455
	31,397

Translation Bureau Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

7. Revenues

	2004	2003
	(in thousands of dollars)	
Translation services	194,139	193,700
Recovery of collective bargaining agreement	28,326	
Interpretation services	3,113	3,989
Termium sales	857	770
Other	447	126
	226,882	198,585

8. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	47,704	21,833	(25,871)
Current liabilities	38,612	21,962	16,650
			(9.221)

9. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

10. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

SECTION 2

2003-2004

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canada Customs and Revenue Agency according to the accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to the financial statements.

The Agency's management is responsible for the integrity and objectivity of data in these financial statements. To assure objectivity and freedom from bias, these financial statements have been approved by the Agency's Finance Committee on behalf of the Board of Management. The Finance Committee is independent of management and meets with management, the internal auditors, and the Auditor General of Canada on a regular basis. The auditors have full and free access to the Finance Committee.

Some of the information included in the financial statements, such as accruals, and the allowance for doubtful accounts, is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains sets of accounts, which provide a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's Annual Report is consistent with these financial statements.

The Agency maintains financial management and internal control systems that take into account costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and by others such as the provinces and territories, and executed in accordance with prescribed regulations and properly recorded to maintain the accountability of funds and the safeguarding of assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training, and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards, and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

ALAN NYMARK
Commissioner

JAMES RALSTON
Chief Financial Officer and Assistant
Commissioner, Finance and Administration

September 7, 2004

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the statement of financial position-Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2004 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 7, 2004

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF FINANCIAL POSITION—AGENCY ACTIVITIES
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Cash	318	315
Due from the Consolidated Revenue Fund	214,353	266,225
Accounts receivable (Note 6)	38,051	25,497
	252,722	292,037
Non-financial assets		
Prepaid expenses	7,427	9,217
Consumable supplies	9,043	9,537
Capital assets (Note 8)	469,440	329,963
	485,910	348,717
TOTAL	738,632	640,754

	2004	2003
LIABILITIES		
Accrued employee salaries and benefits	87,232	56,497
Accounts payable and accrued liabilities	144,663	209,371
Vacation pay and compensatory leave	106,929	148,030
Capital lease obligations (Note 12)	3,281	5,968
Employee severance benefits	454,267	441,915
Other liabilities	1,783	1,038
	798,155	862,819
Net liabilities (Note 7)	(59,523)	(222,065)
TOTAL	738,632	640,754

Contingent liabilities (Note 11) and commitments (Note 13).
The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF OPERATIONS—AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
CONTINUING OPERATIONS		
Non-tax revenue (Note 4)		
Tax services	145,581	132,944
Benefit programs and other services	6,534	4,941
Appeals	11,559	7,728
Corporate management and direction	37,410	43,373
Total non-tax revenue	201,084	188,986
Expenses (Note 5)		
Tax services	2,293,399	2,296,096
Benefit programs and other services	91,690	69,955
Appeals	102,179	107,114
Corporate management and direction	773,419	895,426
Total expenses	3,260,687	3,368,591
Net costs of continuing operations	3,059,603	3,179,605
TRANSFERRED OPERATIONS (Note 15)		
Border operations non- tax revenue (Note 4)	12,930	7,622
Border operations expenses (Note 5)	881,456	922,098
Net costs of transferred operations	868,526	914,476
NET COSTS OF OPERATIONS	3,928,129	4,094,081

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET LIABILITIES—AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Net liabilities at beginning of year	(222,065)	(246,204)
Net costs of operations	(3,928,129)	(4,094,081)
Net cash provided by Government of Canada	3,597,281	3,681,645
Services provided without charge by other Government departments (Note 10)	545,262	506,613
Change in Due from the Consolidated Revenue Fund (Note 2 (h))	(51,872)	(70,038)
Net liabilities at end of year (Note 7)	(59,523)	(222,065)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW—AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Operating transactions		
Net costs of operations	3,928,129	4,094,081
Adjustments for items not affecting cash		
Statement of operations		
Amortization of capital assets (Note 8)	(37,850)	(27,419)
Net loss on disposal/write-off of capital assets	(4,409)	(15,567)
Services provided without charge by other Government departments (Note 10)	(545,262)	(506,613)
Statement of financial position		
Change in financial assets other than Due from the Consolidated Revenue Fund	12,557	3,094
Change in non-financial assets other than capital assets	(2,284)	(1,787)
Change in liabilities other than capital lease obligations	61,977	(4,521)
Cash applied to operating transactions	3,412,858	3,541,268
Capital transactions		
Acquisition of capital assets	181,996	139,904
Change in capital lease obligations	2,687	836
Proceeds from disposal of capital assets	(260)	(363)
Cash applied to capital transactions	184,423	140,377
Net cash provided by Government of Canada	3,597,281	3,681,645

The accompanying notes are an integral part of these financial statements.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was originally established to support the evolution of tax administration and customs services in Canada. This role has changed in respect of the provision of customs services as a result of the creation of Canada Border Services Agency (CBSA).

On December 12, 2003, the Government announced a restructuring, which resulted in the creation of the CBSA. Prior to this announcement, the CCRA had been identified as being responsible for the appropriations established in the 2003-2004 Main and Supplementary Estimates. Therefore, the Agency Activities include the portion of expenses, revenue, assets and liabilities applicable to the CBSA as at March 31, 2004 (Note 15).

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts or portions of these acts and certain other acts for which the Minister of National Revenue has a mandated role including: the *Air Travellers Security Charge Act*, the *Canada Customs and Revenue Agency Act*, the *Children's Special Allowances Act*, *Part V.1 of the Customs Act*, the *Excise Act*, the *Excise Tax Act* (includes GST/HST), the *Excise Act*, 2001, the *Income Tax Act*, and others. As a result of the creation of the CBSA, Acts that were formerly administered by the CCRA such as the *Customs Tariff* and those portions of the *Customs Act* other than Part V.1 are administered by the CBSA.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and Aboriginal governments to administer a tax.

In delivering its mandate, the Agency operates under the following business lines:

(a) Tax Services: assesses and collects taxes on behalf of federal, provincial (except Quebec) and territorial governments and promotes compliance with Canada's tax laws.

(b) Benefit Programs and Other Services: delivers certain income-based benefits, credits and other services to low- and moderate-income Canadians on behalf of federal, provincial (except Quebec), and territorial governments.

(c) Appeals: provides clients an impartial review of their disagreements with CCRA decisions involving tax, customs, employment insurance, Canada Pension Plan, and trade administration issues. It manages the Voluntary Disclosure Program and coordinates initiatives relating to the fairness of Agency programs.

(d) Corporate Management and Direction: provides the following internal services: financial, administration, information technology, human resources, communications, legal, internal audit and program evaluations.

(e) Customs Services: facilitates the flow of legitimate trade and travel, while securing Canada's borders against external threats. Customs Services also seeks to protect Canadian industry from unfair trade practices and injury caused by dumping or subsidizing of goods imported into Canada.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two sets of financial statements: Agency Activities and Administered Activities. The financial statements—Agency Activities include those operational revenue and expenses, which are controlled by the Agency and utilized in running the organization. The financial statements—Administered Activities include those

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

revenues and expenses which are controlled by someone other than the Agency, such as the federal government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Financial Statements—Agency Activities have been prepared using accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. These accounting principles are based on Canadian generally accepted accounting principles. The purpose of these financial statements is to present operational non-tax revenue and expenses and assets and liabilities that are controlled by the Agency and utilized in running the organization. A summary of significant accounting policies follows:

(a) Parliamentary appropriations

The Agency is financed by the Government of Canada through funding voted annually by Parliament. This funding, referred to as appropriations, is primarily based on cash flow requirements. The financial statements are prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same, or on the same basis, as those provided through appropriations from Parliament. The statement of operations does not include budgetary information.

(b) Expense recognition

All expenses are recorded on the accrual basis.

(c) Revenue recognition

Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation. Non-tax revenue is recorded on the accrual basis.

(d) Consumable supplies

Consumable supplies consist of forms, publications and uniforms. These assets are recorded at the lower of cost (determined by using the weighted average cost method) or net realizable value. The cost of consumable supplies is charged to operations in the period in which the items are used.

(e) Capital assets

All costs of $ 10,000 or more incurred in acquiring and developing land, buildings, equipment and other capital property (including leasehold improvements) are capitalized as tangible capital assets and amortized over the useful lives of the assets. Similar items under $10,000 are included in the statement of operations and are disclosed as equipment purchases in note 5. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful lives of assets as follows:

Asset	Useful life
Border crossings infrastructure (Roads, sewers and works)	40 years
Buildings	30 years
Machinery, equipment and furniture	10 years
In house developed software	7 years
Vehicles and other means of transportation	5 years
Information technology equipment	5 years
Purchased software	3 years
Capital leases and leasehold improvements	Term of the lease

Assets under construction/development are not amortized until completed and put into operation (Note 8).

(f) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenses. Those amounts include:

- accommodation provided by Public Works and Government Services Canada;
- employer's contributions to the health insurance plan and employee benefit plan provided by Treasury Board;
- legal services provided by Justice Canada;
- audit services provided by the Office of the Auditor General of Canada;
- workers' compensation benefits provided by Human Resources and Skills Development Canada; and
- payroll services provided by Public Works and Government Services Canada.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—*Continued*

(g) Net cash provided by Government of Canada

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions with departments and agencies.

(h) Due from the Consolidated Revenue Fund (CRF)

Due from the CRF represents the amount of cash that the Canada Customs and Revenue Agency is entitled to draw from the CRF without further appropriations to discharge its liabilities. These amounts have been charged to current or prior years' appropriations but will be paid in the future and include items such as accrued employee salaries, accounts payable and accrued liabilities.

(i) Employee severance benefits, vacation pay, and compensatory leave

Employee severance benefits, vacation pay, and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment are Agency obligations that are normally funded through future years' appropriations.

(j) Contributions to Public Service Superannuation Plan

Most Agency employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. The Agency's contributions are charged to expenses in the year incurred and represent the total Agency pension obligation to the Plan. Current legislation does not require the Agency to make contributions for any actuarial deficiencies of the Public Service Superannuation Account.

(k) Employee benefit plan

The federal government sponsors an employee benefit plan (health and dental) in which the Agency participates. The Agency's contributions to the plan are recorded at cost and charged to personnel expenses in the year incurred. They represent the Agency's total obligation to the plan. Current legislation does not require the Agency to make contributions for any future unfunded liabilities of the plan.

(l) Measurement uncertainty

The preparation of these financial statements according to the accounting principles applied in preparing the financial statements of the Government of Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Employee severance benefits, contingencies, and the useful life of capital assets are the most significant items where estimates are used. Actual results could differ from these current estimates. The estimates are reviewed periodically and, as adjustments become necessary, they are reported in net results of operations in the period in which they become known.

3. Parliamentary appropriations

The Agency receives most of its funding through Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. These differences are reconciled below:

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2004	2003
	(in thousands of dollars)	
Net costs of operations	3,928,129	4,094,081
Expenses not requiring use of current year appropriations:		
Amortization of capital assets	(37,850)	(27,419)
Adjustment to prior years' expenses	3,350	9,722
Consumable supplies	(494)	(3,172)
Loss on disposal write-off of capital assets	(4,652)	(15,888)
Services provided without charge by other Government departments (Note 10)	(545,262)	(506,613)
Other	10,056	(128)
	(574,852)	(543,498)
Net changes in future funding requirements:		
Employee severance benefits	(12,352)	(60,163)
Vacation pay and compensatory leave	41,101	(14,041)
Other	(886)	(266)
	27,863	(74,470)
Asset acquisitions funded by current year appropriations:		
Capital assets	149,014	140,740
Prepaid expenses	(1,790)	1,340
	147,224	142,080
Non-tax revenue (Note 4)		
Non-tax revenue available for spending	30,921	31,886
Other non-tax revenue	36,346	21,860
Adjustment to prior years' revenues		5,914
	67,267	59,660
Total parliamentary appropriations used	3,595,631	3,677,853

(b) Reconciliation of net cash provided by the Government of Canada to Parliamentary appropriations used:

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government of Canada	3,597,281	3,681,645
Net changes in funded liabilities:		
Accounts payable and accrued liabilities	(64,708)	24,165
Accrued employee salaries and benefits	30,735	(94,128)
Other liabilities	745	280
	(33,228)	(69,683)
Net changes in funded financial assets:		
Cash	(3)	(6)
Accounts receivable (Note 6)	(12,554)	(3,088)
	(12,557)	(3,094)
Non-tax revenue (Note 4)		
Non-tax revenue available for spending	30,921	31,886
Other non-tax revenue	36,346	21,860
Adjustment to prior years' revenues		5,914
	67,267	59,660
Adjustment to prior years' expenses	3,350	9,722
Other adjustments	(26,482)	(397)
Total parliamentary appropriations used	3,595,631	3,677,853

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(c) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 1—CCRA operating expenditures	3,179,671	3,144,878
Less: Relief for Heating Expense payments[1]	(7,788)	(20,341)
Vote 5—CCRA capital expenditures	23,349	23,840
Vote 10—CCRA transfer payments	137,270	115,769
Statutory contributions to employee benefits plans	454,476	501,775
Amounts available for spending per section 60 of the *CCRA Act*	30,951	37,366
Spending of proceeds from disposal of surplus Crown assets	482	588
Other statutory expenditures	1,528	7,256
	3,819,939	3,811,131
Less:		
Appropriations available for future year:[2]		
Operating	(187,675)	(126,816)
Capital	(11,931)	
Transfer payments	(17,343)	(6,462)
Appropriation lapsed[2]	(7,359)	
	(224,308)	(133,278)
Total parliamentary appropriations used	3,595,631	3,677,853

[1] In accordance with the division of activities for financial reporting purposes outlined in Note 2, the ex-gratia Relief for Heating Expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as a federal administered expense on the Statement of Administered Expenses.

[2] Pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act*, the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year lapses at the end of the following fiscal year.

4. Non-tax revenue

The following table presents details of non-tax revenue:

	2004	2003
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1—CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums (from HRSDC)	77,933	77,933
Fees for collecting Canada Pension Plan contributions (from HRSDC)	68,814	64,929
	146,747	142,862
Non-tax revenue available for spending		
Administration fees—Provinces and territories	22,574	21,304
Services fees	1,949	3,416
Ruling fees	1,946	1,667
Border Canda United States Programs	952	1,588
Miscellaneous respendable revenue	3,500	3,911
	30,921	31,886
Non-tax revenue not available for spending		
Recovery of employee benefit costs for collecting activities (from HRSDC)	25,921	24,057
Duty free shops[1]		(3,830)
Administration fees—Provinces and territories[2]	2,094	
Services fees[2]	1,934	
Border Canda United States Programs[2]	764	
Lease and use of public property	560	637
Miscellaneous non-tax revenue	5,073	996
	36,346	21,860
TOTAL NON-TAX REVENUE	214,014	196,608
Non-tax revenue as presented on the Statement of Operations		
Non-tax revenue from continuing operations	201,084	188,986
Non-tax revenue from transferred operations	12,930	7,622
TOTAL NON-TAX REVENUE	214,014	196,608

[1] Due to retroactive regulatory changes, some 2001-2002 duty-free shops—Licence fees revenue was reimbursed to licensees in 2002-2003.

[2] Effective December 12, 2003, non-tax revenue relating to border services were not available for spending.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

5. Expenses

The following table presents details of expenses by category:

	2004	2003
	(in thousands of dollars)	
Personnel		
Salaries	2,193,264	2,208,492
Other allowances and benefits (including employee future benefits described in Note 16)	918,694	1,009,550
	3,111,958	3,218,042
Accommodation	250,080	241,016
Professional and special services	183,545	199,596
Transportation and communications	173,691	192,857
Transfer payments (Note 14)	119,927	109,307
Repair and maintenance	89,233	83,339
Materials and supplies	49,209	57,453
Equipment purchases	46,605	81,696
Other services	38,380	39,760
Amortization of capital assets (Note 8)	37,850	27,419
Equipment and other rentals	10,838	14,189
Advertising, printing and related services	6,280	6,051
Loss on disposal/write-off of capital assets	4,652	15,888
Utilities	610	510
Other expenses	19,285	3,566
Total expenses	4,142,143	4,290,689
Expenses as presented on the Statement of Operations		
Expenses from continuing operations	3,260,687	3,368,591
Expenses from transferred operations	881,456	922,098
Total expenses	4,142,143	4,290,689

6. Accounts receivable

The following table presents details of accounts receivable:

	2004	2003
	(in thousands of dollars)	
Accounts receivable—From Government departments and agencies	30,705	18,925
Accounts receivable—External to the Government	1,810	1,254
Advances to employees	2,365	2,218
Salary overpayments	3,259	3,228
Other	39	34
	38,178	25,659
Less: allowance for doubtful accounts	(127)	(162)
	38,051	25,497

7. Net liabilities

Net liabilities represent the excess of the liabilities relating to Agency activities over its assets.

Included in the liabilities are $562,615,000 (2003—$590,478,000), which represent transactions incurred by the Agency in providing services that will require future funding. Significant components of the future funding requirements amounts are employee severance benefits and vacation pay and compensatory leave liabilities. These amounts are expected to be funded by appropriations in future years as they are paid.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—*Continued*

8. Capital assets

The following table presents details of capital assets:

	Asset Class					
	Land, buildings (owned and under construction), roads, sewers, works and infrastructure	Machinery, equipment and furniture	Vehicles and other means of transportation	Software (purchased and in house developed and or in development)	Information technology equipment including capital leases (note 12)	Total
	(in thousands of dollars)					
Opening (April 1, 2003)						
Cost	147,214	49,362	17,390	126,106	143,430	483,502
Accumulated amortization	(28,628)	(19,792)	(8,551)	(2,262)	(94,306)	(153,539)
Carrying cost	118,586	29,570	8,839	123,844	49,124	329,963
In-year transactions						
Additions	6,492	18,221	1,515	136,047	19,721	181,996
Disposals/Write-off	(1,030)	(2,787)	(26)	(754)	(72)	(4,669)
Amortization	(3,871)	(4,555)	(2,633)	(8,537)	(18,254)	(37,850)
Closing (March 31, 2004)						
Cost	152,678	63,531	17,337	262,015	158,842	654,403
Accumulated amortization	(32,501)	(23,082)	(9,642)	(11,415)	(108,323)	(184,963)
Carrying cost	120,177	40,449	7,695	250,600	50,519	469,440

Certain amounts above are shown on a net basis.

The cost of assets under construction or development, which are not amortized, are $23,586,000 in buildings works and infrastructure, $1,284,000 in equipment, $98,625,000 in software and $1,277,000 in information technology equipment as at March 31, 2004 ($50,310,000; $1,350,000; $87,826,000; and $599,000 respectively as at March 31, 2003).

9. Board of Management

Pursuant to the Canada *Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenses relating to the Board's activities during the year total $811,000 (2003— $937,000) and are included in the net costs of operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel and other expenses.

10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. Also, during the year, the Agency received services, which were obtained without charge from other Government departments as presented in part (a). Transactions with enterprise Crown corporations and other government business enterprises that are not dependent on the government for financing their activities are not considered to be related party transactions.

(a) Services provided without charge by other Government departments:

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer's health insurance plan contributions, employee benefit plans and workers' compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recognized in the Agency's Statement of Operations as follows:

	2004	2003
	(in thousands of dollars)	
Accommodation	250,080	241,016
Employer's contribution to the health insurance plan and employee benefit plans	216,794	187,134
Legal services	69,461	69,362
Audit services	4,700	4,089
Workers' compensation benefits	2,327	2,940
Payroll services	1,900	2,072
	545,262	506,613

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(b) Payables and receivables outstanding at year end with related parties:

	2004	2003
	(in thousands of dollars)	
Accounts receivable—From other Governement departments and agencies	30,705	18,925
Accounts payable—To other Government departments and agencies	16,125	87,244

11. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation and has contingencies for contaminated sites. It is estimated that, at March 31, 2004, there are $10 million ($6 million at March 31, 2003) in potential liabilities arising from claims and contaminated sites. A contingent liability will be recorded as an actual liability with a corresponding charge to expenses when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

12. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases with a cost of $9,690,000 and accumulated amortization of $6,559,000 as at March 31, 2004 ($12,214,000 and $6,424,000 respectively as at March 31, 2003) (Note 8). The obligations for the upcoming years include the following:

	2004	2003
	(in thousands of dollars)	
Year 1	2,906	3,231
Year 2	480	2,594
Year 3		480
Year 4		
Year 5		
Total future minimum lease payments	3,386	6,305
Less: imputed interest (2.36 percent - 6.17 percent)	105	337
Balance of obligations under capital leases	3,281	5,968

13. Commitments

The nature of the Agency's activities can result in multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are received. Significant commitments that can be reasonably estimated are as follows:

	2005	2006	2007	2008	2009 and there-after	Total
	(in thousands of dollars)					
Capital leases (Note 12)	2,906	480				3,386
Operating leases	1,235	1,115	940	703	117	4,110
Total	4,141	1,595	940	703	117	7,496

14. Transfer payments

The following table presents details of transfer payments as reported in note 5:

	2004	2003
	(in thousands of dollars)	
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	119,855	108,826
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign	72	481
	119,927	109,307

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—*Concluded*

15. Transferred operations

On December 12, 2003, the Government announced a restructuring, which resulted in the creation of the Canada Border Services Agency (CBSA). The border operations managed by the Canada Customs and Revenue Agency were transferred to the new CBSA at that date as a result of this change. The transferred border operations have been included in these financial statements in order to be consistent with the authorities established in the 2003-2004 main and supplementary estimates. Border operations expenses include an allocation of costs related to corporate management and direction. The following table presents the revenue and expenses:

	April 1 to Dec. 11, 2003	Dec. 12, 2003 to March 31, 2004	Total
	(in thousands of dollars)		
Border operations non-tax revenue (Note 4)	4,973	7,957	12,930
Border operations expenses (Note 5)	644,778	236,678	881,456
Net cost of transferred operations	639,805	228,721	868,526

The information required to segregate the border services assets and liabilities were not available as at the reporting date.

16. Employee future benefits

The following Agency expenses with respect to employee future benefits are included in the Statement of Operations and in note 5 as other allowances and benefits.

	2004	2003
	(in thousands of dollars)	
Contributions to the Public Service Superannuation Plan	340,015	352,748
Employee severance benefits	12,352	60,163
	352,367	412,911

17. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Canada Customs and Revenue Agency— *Continued*

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA CUSTOMS AND REVENUE AGENCY AND THE MINISTER OF NATIONAL REVENUE

I have audited the statement of administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2004 and the statements of administered revenues, administered expenses and recoveries and administered cash flows for the year then ended. This financial information is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial information based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, these statements present fairly, in all material respects, the administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2004 and the results of its administered operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 7, 2004

STATEMENT OF ADMINISTERED ASSETS AND LIABILITIES AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ADMINISTERED ASSETS		
Cash on hand	6,136,765	5,609,498
Amounts receivable from taxpayers (net of allowance for doubtful accounts of $7,597,960 in 2004 and $7,174,162 in 2003) (Note 3)	47,953,395	43,597,037
TOTAL ASSETS	54,090,160	49,206,535

	2004	2003
ADMINISTERED LIABILITIES		
Amounts payable to taxpayers (Note 4)	33,039,710	33,570,536
Amounts payable to provinces (Note 5)	87,742	161,321
Deposit accounts (Note 6)	38,172	28,133
	33,165,624	33,759,990
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 7)	20,924,536	15,446,545
TOTAL LIABILITIES	54,090,160	49,206,535

Contingent liabilities: Note 8.
The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency— *Continued*

STATEMENT OF ADMINISTERED REVENUES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Federal Government		
Income tax revenues		
Personal and trust	93,143,364	89,575,641
Corporate	27,430,779	22,221,626
Non-resident	3,142,187	3,291,113
	123,716,330	115,088,380
Other taxes and duties		
Goods and services tax (GST) (Note 9)	29,329,282	29,456,893
Energy taxes	4,951,993	4,935,264
Other excise taxes and duties	4,830,321	4,474,920
Customs import duties	2,887,025	3,220,527
Air transportation security charge	409,559	421,006
	42,408,180	42,508,610
Total tax revenues	166,124,510	157,596,990
Employment insurance premiums	17,900,359	18,243,025
Interest, penalties and other revenues (Note 10)	2,918,738	2,771,809
Gross revenues administered on behalf of the Government of Canada	186,943,607	178,611,824
Provision for bad debts	(1,887,386)	(2,060,604)
Interest expense	(939,231)	(985,850)
Net revenues administered on behalf of the Government of Canada	184,116,990	175,565,370
Provincial, Territorial Governments and First Nations		
Income tax revenues		
Personal and trust	34,954,094	32,994,104
Corporate	2,755,684	1,833,294
	37,709,778	34,827,398
Harmonized Sales Tax (HST)	2,369,266	2,192,014
Other revenues (Note 11)	237,100	217,078
Revenues administered on behalf of Provincial, Territorial Governments and First Nations	40,316,144	37,236,490
Net revenues administered on behalf of the Canada Pension Plan (Note 12)	28,028,399	25,203,787
Total net administered revenues	252,461,533	238,005,647

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ADMINISTERED EXPENSES AND RECOVERIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Federal administered expenses		
Child tax benefits	8,061,931	7,822,688
Children's special allowance	147,424	134,498
Relief for heating expenses	6,855	(1,117)
Federal administered recoveries		
Old age security benefits	(718,107)	(641,631)
Employment insurance benefits	(114,374)	(101,747)
Net expenses administered for the Federal Government	7,383,729	7,212,691
Provincial and Territorial administered expenses		
Family benefit programs	263,468	302,055
Nova Scotia taxpayer refund program	72,703	
Sales tax credits	38,074	37,659
Energy tax rebates	(2)	(1,219)
Net expenses administered for provinces and territories	374,243	338,495
Total net administered expenses	7,757,972	7,551,186

The accompanying notes are an integral part of these financial statements.

Canada Customs and Revenue Agency—
Continued

STATEMENT OF ADMINISTERED CASH FLOWS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Total net administered revenues	252,461,533	238,005,647
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia workers' compensation	(181,586)	(172,649)
Provincial sales tax on tobacco and alcohol	(51,472)	(40,680)
Less total net administered expenses	(7,757,972)	(7,551,186)
Change in administered assets and liabilities:		
Increase in cash on hand	(527,267)	(1,652,012)
(Increase) decrease in amounts receivable from taxpayers net of allowance for doubtful accounts	(4,356,358)	2,007,869
Decrease in amounts payable to taxpayers	(530,826)	(844,575)
(Decrease) increase in amounts payable to provinces	(73,579)	88,910
Increase in deposit accounts	10,039	11,417
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	238,992,512	229,852,741
Consisting of:		
Cash deposits to the Consolidated Revenue Fund	313,303,719	305,495,615
Cash refunds/payments from the Consolidated Revenue Fund	(74,311,207)	(75,642,874)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	238,992,512	229,852,741

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was originally established to support the evolution of tax administration and customs services in Canada. This role has changed in respect of the provision of customs services as a result of the creation of Canada Border Services Agency (CBSA).

On December 12, 2003 the government announced a restructuring, which resulted in the creation of the Canada Border Services Agency. While responsibility for the administration of the *Customs Act* has been transferred in large part to the CBSA, the responsibility for the collection of amounts owing or payable under Part V.1 of the *Customs Act* was not transferred to the CBSA. These amounts, and all other revenues, expenses, assets, and liabilities applicable to the customs program, are included in these financial statements.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenses are funded by the Government of Canada through appropriations.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts or portions of these acts and certain other acts for which the Minister of National Revenue has a mandated role including: the *Air Travellers Security Charge Act*, the *Canada Customs and Revenue Agency Act*, the *Children's Special Allowances Act*, *Part V.1 of the Customs Act*, the *Excise Act*, the *Excise Tax Act* (includes *GST/HST*), the *Excise Act, 2001*, the *Income Tax Act*, and others. As a result of the creation of the CBSA, Acts that were formerly administered by the CCRA such as the *Customs Tariff* and those portions of the *Customs Act* other than Part V.1 are administered by the CBSA.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and Aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

— collects revenues and administers tax and other legislation for the Federal Government and for certain provinces and territories and others, including First Nations; and

— delivers certain federal and provincial governments' social and economic benefit programs to Canadians, through the tax system.

The Minister of National Revenue is responsible for the Agency and is accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

In the province of Quebec, the Ministère du Revenu du Québec (MRQ) acts as an agent of the Agency for the administration of the GST. The Agency monitors cash transfers made by MRQ, reports the GST revenues administered on its behalf, authorizes refunds and transfers funds out of the Consolidated Revenue Fund to MRQ for the purpose of issuing refunds.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two financial statements: Administered Activities and Agency Activities. The financial statements—Administered Activities include those revenues and expenses which are controlled by someone other than the Agency, such as the Federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency have been prepared with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues, expenses, assets and liabilities that the Agency administers on behalf of the Federal Government, provincial governments and other organizations. The most significant accounting policies are as follows:

(a) Revenue recognition

Revenues are recognized in the period in which the event that generates the revenue occurs.

The following policies are applied for specific revenue streams:

(i) Income taxes, Canada Pension Plan contributions and Employment Insurance premiums:

For income taxes, revenue is recognized when the taxpayer has earned and received the income producing the tax. This is done by determining income earned net of tax deductions and credits allowed under the *Income Tax Act*, including refundable taxes resulting from current year activity. For Canada Pension Plan contributions (CPP), revenue is recognized when the employee or the self-employed person has earned pensionable income. For Employment Insurance premiums (EI), revenue is recognized when the employee has earned insurable earnings.

Revenues for the fiscal year are based on actual amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax, CPP contributions and EI premiums not yet assessed/reassessed. The vast majority of these estimates are based on cash payments received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. No additional estimate of future reassessments is made.

Reassessments include changes made to previously assessed net income at the request of the taxpayer, for example to claim a subsequent loss carry back, or are initiated by the Agency as a result of applying reporting compliance procedures such as taxpayer audits.

(ii) GST and HST, Excise and Customs:

The determination of these revenues is based on the taxes and duties assessed and estimates of amounts not yet assessed that relate to the fiscal year ended March 31. These estimates are based on cash payments received at the time of preparation of the

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

financial statements that relate to the fiscal year ended March 31 that have not been assessed.

For the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) on domestic goods and services, revenue is recognized at the time of the sale of goods or the provision of services. Revenue is determined net of the input tax credits (ITC), GST rebates and the GST quarterly tax credit. ITC is the recovery of GST/HST paid or owed on purchases related to commercial activities of the taxpayer. The GST quarterly tax credit for lower-income families is recorded in the period to which it relates. It is intended to offset the cost of the tax for lower-income individuals and families.

For Excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For Excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For GST/HST on imports and Customs duties, revenue is recognized when goods are authorized by the Agency to enter Canada.

(iii) Other revenue recognition:

Other revenues are recorded in the period to which they relate. All interest and penalty revenues are recorded as revenues administered for the Federal Government as per the terms of the tax collection agreements with the provinces and territories. Interest and penalties are recorded net of amounts forgiven under the various tax acts.

(iv) Assessment definition:

An assessment (or reassessment) of tax is defined as all decisions and other steps made or taken by the Minister of National Revenue and officials of the Agency under the federal, provincial and territorial acts or sections of the acts administered by the Agency to determine tax payable by taxpayers. When verifying a taxpayer's return, the Agency uses applicable provisions of the various tax acts it administers as well as other internally developed criteria which are designed to substantially meet the provisions of these acts.

(v) Completeness of tax revenues:

The Canadian tax system is predicated on self-assessment where taxpayers are expected to understand the tax laws and comply with them. This has an impact on the completeness of tax revenues when taxpayers fail to comply with tax laws, for example, if they do not report all of their income. The Agency has implemented systems and controls in order to detect and correct situations where taxpayers are not complying with the various acts it administers. These systems and controls include performing audits of taxpayer records where determined necessary by the Agency. Such procedures cannot be expected to identify all sources of unreported income or other cases of non-compliance with tax laws. The Agency does not estimate the amount of unreported tax. However, such amounts are included in revenues when assessed.

(b) Expenses

(i) Interest expense:

The Agency incurs interest expenses as a result of late refund payments. These are in large part due to the resolution of long standing corporate tax cases which have been appealed and which are resolved in favour of the taxpayer. The refund payment includes interest accrued since the tax in dispute was initially paid. Accrued interest is recognized when the liability for the related tax case is recognized. The Agency does not estimate these amounts in advance.

(ii) Administered expenses:

Expenses relating to child tax benefits, the Children's Special Allowance and the provincial and territorial administered expenses are recorded in the period to which they relate.

(iii) Administered recoveries:

Recoveries of Old Age Security and Employment Insurance benefits are recognized when assessed, with an estimate for amounts not yet assessed. Only recoveries assessed through the personal income tax system are reported by the Agency. Recoveries determined by other Federal Government departments are not reported in these financial statements.

(c) Cash on hand

Cash on hand includes amounts received in CCRA offices or by CCRA agents as at March 31 but not yet deposited to the credit of the Consolidated Revenue Fund of the Government of Canada.

(d) Amounts receivable from taxpayers

Amounts receivable represent taxes and other revenues assessed or estimated by the Agency but not yet collected. A significant portion of the receivable balance is due to the recording of accrued receivables, which relate to the current fiscal year but are not due for payment until the next fiscal year.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

(e) Allowance for doubtful accounts

The allowance for doubtful accounts reflects management's best estimate of the collectibility of amounts assessed but not yet paid. The allowance for doubtful accounts has two components. A general allowance is calculated based on a periodic review of a sample of accounts receivable with a balance of less than $10 million. A specific allowance is calculated based on an annual review of all accounts over $10 million.

The allowance for doubtful accounts is increased by an annual provision for bad debts and is reduced by amounts written off as uncollectible during the year. The bad debt provision is reported in the statement of Administered Revenues because it is associated with the administration of tax and non-tax revenues and is not related to any program expenses. The provision is charged entirely to revenues administered for the Federal Government as it assumes all collection risks, as per the terms of the tax collection agreements with the provinces and territories.

(f) Amounts payable to taxpayers

Amounts payable to taxpayers represent tax and interest assessed, or estimated by the Agency, not paid as at March 31. A significant portion of the payable is due to the recording of accrued payables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include refunds resulting from assessments completed after March 31, and estimates of refunds for personal and corporate income tax not yet assessed.

(g) Contingent liabilities

Contingent liabilities are potential liabilities resulting from, for example, previously assessed taxes recorded as revenue, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or to fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(h) Measurement uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. Estimates are used to record tax revenues and the related amounts receivable and payable. Actual results could differ from the current estimates. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

3. Amounts receivable from taxpayers

For the purpose of this note, income tax receivables include Canada Pension Plan, Employment Insurance and related interest and penalties receivable. The Agency has established the following allowance for doubtful accounts related to the amounts receivable:

	2004			2003
	Gross	Allowance for doubtful accounts	Net	Net
	(in thousands of dollars)			
Income taxes receivable				
Individuals	26,511,937	(3,766,617)	22,745,320	20,969,211
Employers	11,311,718	(474,539)	10,837,179	9,558,738
Corporations	6,397,297	(1,215,631)	5,181,666	4,169,379
Non-residents	842,328	(162,004)	680,324	491,889
GST receivable	9,637,739	(1,883,190)	7,754,549	7,836,701
Excise receivable	693,111	(59,442)	633,669	482,753
Customs receivable	157,225	(36,537)	120,688	88,366
Total	55,551,355	(7,597,960)	47,953,395	43,597,037

Details of the allowance for doubtful accounts are as follows:

	Allowance for doubtful accounts April 1, 2003	Provision for bad debt	Write-offs	Allowance for doubtful accounts March 31, 2004
	(in thousands of dollars)			
Individuals, employers and non-residents	(4,288,335)	(999,172)	884,347	(4,403,160)
Corporations	(1,073,723)	(349,071)	207,163	(1,215,631)
GST, Excise and Customs	(1,812,104)	(558,526)	391,461	(1,979,169)
Total	(7,174,162)	(1,906,769)	1,482,971	(7,597,960)

The provision for bad debt of $1,906 million reported above includes an amount of $1,887 million charged against revenues administered on behalf of the Federal Government (see note 2 (e)) and $19 million charged against revenues administered on behalf of the CPP Account (see note 12).

4. Amounts payable to taxpayers

Amounts payable to taxpayers are as follows:

	2004	2003
	(in thousands of dollars)	
Personal income tax	18,646,295	18,754,192
Corporate income tax	8,238,969	8,258,328
GST	5,988,113	6,484,487
Customs and excise tax and duties	166,333	73,529
Total	33,039,710	33,570,536

5. Amounts payable to provinces

These are amounts under the Agency's administrative responsibility that are payable directly to a province and consist primarily of amounts payable to Quebec. Amounts payable to provinces, territories and other organizations, which are settled by other departments such as the Department of Finance for Provincial, Territorial and First Nations taxes, are not recorded in these financial statements because these amounts are outside of the Agency's responsibility.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

6. Deposit accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2004	2003
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	32,519	19,475
Net transactions during the year	6,012	13,044
Balance, end of year	38,531	32,519
Temporary deposits received from importers		
Balance, beginning of year	698	305
Net transactions during the year	(113)	393
Balance, end of year	585	698
Total deposit accounts	39,116	33,217
Less: securities held in trust	(944)	(5,084)
Net deposit accounts	38,172	28,133

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various customs and excise regulations regarding temporary entry of goods.

Securities held in trust by the Agency are made up of cash and Government of Canada bonds.

7. Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others

The net cash deposited in the Consolidated Revenue Fund (CRF) of the Government of Canada includes all amounts collected on behalf of the Federal Government, provinces, territories and other organizations by the Agency and deposited in the CRF less refunds and payments issued from the CRF during the year.

The net amount due to the CRF on behalf of the Government of Canada and others is the difference between administered assets (taxes not yet collected and/or deposited in the CRF) and other administered liabilities payable by the Agency out of the CRF. The change in the net amount due to the CRF during the fiscal year is presented below:

	2004	2003
	(in thousands of dollars)	
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the beginning of the year	15,446,545	15,058,154
Total net administered revenues	252,461,533	238,005,647
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia Workers' Compensation	(181,586)	(172,649)
Provincial sales tax on tobacco and alcohol	(51,472)	(40,680)
Total net administered expenses	(7,757,972)	(7,551,186)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	(238,992,512)	(229,852,741)
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year	20,924,536	15,446,545

8. Contingent liabilities

Contingent liabilities include previously assessed taxes where amounts are under objection or are being appealed to either the Tax Court, the Federal Court of Canada or the Supreme Court of Canada. As at March 31, 2004, an amount of $7,615 million was under objection at the Agency level ($7,641 million for 2003) and an amount of $986 million was being appealed to the courts ($1,419 million for 2003). The Agency has recorded a provision of $53 million for 2004 (no amount for 2003) to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated.

9. GST Revenues administered for the Federal Government

The following table presents details of the revenues from the Goods and Services Tax (GST) administered for the Federal Government as classified in the statement of Administered Revenues:

	2004	2003
	(in thousands of dollars)	
GST net of input tax credits and rebates	32,492,122	32,538,589
GST quarterly tax credits	(3,162,840)	(3,081,696)
GST net revenues	29,329,282	29,456,893

Canada Customs and Revenue Agency— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Concluded*

10. Interest, penalties and other revenues

The Agency can, under certain circumstances, such as Agency processing delays, financial hardship by taxpayers or other extraordinary circumstances, forgive interest and penalties that have been charged or that would normally be charged. Under the various tax acts, interest and penalties may be cancelled if they have already been charged to the taxpayer or waived if they have not yet been charged to the taxpayer. Other revenues consist of miscellaneous fees and charges such as court fines, seizures and administration charges for dishonoured payments instruments. Amounts of interest and penalties forgiven under applicable authority by the Agency are provided below:

	2004	2003
	(in thousands of dollars)	
Gross interest and penalties	3,372,932	3,065,761
Less interest and penalties cancelled or waived under authority of the:		
Income Tax Act	(415,776)	(292,985)
Excise Tax Act	(58,396)	(24,116)
Customs Act	(420)	(3,410)
Interest and penalties cancelled or waived	(474,592)	(320,511)
Net interest and penalties	2,898,340	2,745,250
Other revenues	20,398	26,559
Interest, penalties and other revenues	2,918,738	2,771,809

11. Other revenues administered for Provincial, Territorial Governments and First Nations

The following table presents details of the other revenues administered for Provincial, Territorial Governments and First Nations as classified in the statement of Administered Revenues:

	2004	2003
	(in thousands of dollars)	
First Nations sales tax	4,042	3,749
Nova Scotia workers' compensation	181,586	172,649
Sales tax on tobacco and alcohol	51,472	40,680
Total	237,100	217,078

12. Net revenues administered on behalf of the Canada Pension Plan

The following table presents details on the revenues administered for the Canada Pension Plan as reported on the statement of Administered Revenues:

	2004	2003
	(in thousands of dollars)	
CPP contributions	27,921,241	25,166,344
Interest and penalties revenue	126,541	100,975
Provision for bad debts	(19,383)	(63,532)
CPP net revenues	28,028,399	25,203,787

13. Internal transactions with the Federal Government

The Department of Finance makes payments to provinces, territories and other organizations for revenue amounts such as Provincial, Territorial and First Nations taxes, for which the Agency administers the revenue collection process. Canada Pension Plan contributions and Employment Insurance premiums, net of overpayments refunded by the Agency and Old Age Security benefit recoveries, are deposited to the Consolidated Revenue Fund by the Agency and are then credited to Human Resource Development Canada (HRDC) who administers these programs through the Employment Insurance Account and the Canada Pension Plan Account.

The Agency deposits all monies collected for provincial tax, Canada Pension Plan contributions and Employment Insurance premiums to the Consolidated Revenue Fund; therefore no related inter-departmental balances are reported in these financial statements.

Employment Insurance premiums administered on behalf of the Federal Government include the employer's share of Employment Insurance paid by the Federal Government. GST declared to the Agency includes the GST paid by the Federal Government to its suppliers. GST collected by other Federal Government departments is deposited to the Consolidated Revenue Fund and declared to the Agency and, therefore, included in the GST revenues. Amounts are provided below:

	2004	2003
	(in thousands of dollars)	
Employer's share of EI paid by the Federal Government	355,000	373,000
GST paid by the Federal Government to its suppliers	1,043,509	1,150,678
GST assessed on other Federal Government departments revenues	57,688	70,941

14. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and on December 12, 2003, the Minister of Human Resources and Skills Development (HRSDC) became responsible for the Commission. As such the Commission complies with any directions given to it by the Minister of HRSDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRSDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRSDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canadian Centre for Management Development

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2004 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory requirements. Management is also supported and assisted by a program of internal audit services.

Approved:

JANICE COCHRANE
President

BILL DOERING
Senior Financial Officer

June 15, 2004

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2004	2003
	$	$
ASSETS		
Financial assets		
Cash	7,040	
Receivables (Schedule 1)	400,709	1,729,396
Loans and advances (Schedule 2)	23,737	4,289
Total financial assets	431,486	1,733,685
Non-financial assets		
Prepayments		17,787
Capital assets (Schedule 3)	1,846,040	946,867
Total non-financial assets	1,846,040	964,654
Total assets	2,277,526	2,698,339

	2004	2003
	$	$
LIABILITIES		
Accounts payable and accrued liabilities		
Federal government departments and agencies	1,616,026	1,466,876
Others	5,346,847	3,334,588
Allowances for employee benefits	1,243,449	1,036,042
Deferred revenue (Schedule 4)	3,838	7,378
Suspense accounts	21,303	1,869
Specified purpose and other liability accounts	13,787	13,787
Total liabilities	8,245,250	5,860,540
Net assets – liabilities (Schedule 5)	(5,967,724)	(3,162,201)

The accompanying notes and schedules form an integral part of these statements.
Amounts may not agree due to rounding.

Canadian Centre for Management Development—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Revenues		
Sales of courses, training	12,715,227	11,766,199
Other	19,009	335
Total revenues	12,734,236	11,766,534
Expenses		
Operating expenses (Schedule 6)	35,858,596	33,857,405
Transfer payments	168,271	170,000
Amortization	187,294	94,260
Other	2,282	5,611
Total expenses	36,216,443	34,127,276
Net results for the year	(23,482,207)	(22,360,742)
Net liabilities, beginning of the year	(3,162,200)	(4,771,387)
Net cash provided by the government	18,199,214	21,953,828
Services provided without charge	2,477,468	2,016,100
Net liabilities, end of the year	(5,967,725)	(3,162,201)

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Net results	23,482,207	22,360,742
Non-cash items included in net results:		
Amortization of capital assets	(187,294)	(94,260)
Allowance for bad debts		(150)
Services provided without charge	(2,477,468)	(2,016,100)
	(2,664,762)	(2,110,510)
Statement of financial position adjustments:		
Decrease (increase) in liabilities	(2,384,711)	(536,905)
Increase (decrease) in cash, receivables and prepayments	(1,337,235)	1,476,069
	(3,721,946)	939,164
Cash applied to operating activities	17,095,499	21,189,396
Investing activities:		
Acquisitions of capital assets (Schedule 3)	1,086,467	747,652
Increase (decrease) in loans, investments and advances	17,248	16,780
Cash used in investing activities	1,103,715	764,432
Net cash provided by Government	18,199,214	21,953,828

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong learning culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

On April 1, 2004, amendments to the *Canadian Centre for Management Development Act* were proclaimed. Among other things, these amendments changed the name of the organization to the Canada School of Public Service (CSPS). Under the amended legislation, now entitled the *Canada School of Public Service Act*, the School is a continuation of the former organization, with an expanded mandate.

The CSPS amalgamates the Canadian Centre for Management Development, Training and Development Canada and Language Training Canada. The CSPS will have a lead role in helping the employer implement the learning components of the building blocks for a modern Public Service and developing a unified approach to serving the common learning and development needs throughout the Public Service.

2. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenue generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 8 provides further details on the source and disposition of these authorities and the respendable revenues and Schedule 9 provides a high-level reconciliation between the two bases of reporting.

(c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.

(d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.

(f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 4—Deferred Revenue.

(g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:

- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other government departments are recorded as operating expenses. The following are the more significant types of service provided without charge but recorded as operating expenses: accommodation and banking services provided by Public Works and Government Services Canada—$1,733,100; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—$744,368.
- Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.

(h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(i) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.

(j) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial cost of $10,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis as of April 1, 2001. Any costs incurred prior to this date have been expensed. Capital assets do not include intangibles, works of art and historical treasures that have cultural,

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset Class	Amortization Period
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

(k) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

There have been no material changes in accounting policies.

4. Contingent liabilities

In the normal course of its operations, the department becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SCHEDULE 1—RECEIVABLES

(NET OF ALLOWANCES)

Other Government departments	381,599	1,683,563
External parties	19,110	45,834
Total	400,709	1,729,397

(Prior year receivables—Other Government departments have been increased to correctly include the GST Refundable Advance Account balance of $128,882.)

SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2004	2003
	$	$
Other Governments and organizations		
Other	23,737	4,289
Total	23,737	4,289

(Prior year loans, investments and advances—Other Governments and Organizations have been decreased to correctly exclude the GST Refundable Advance Account balance of $128,882.)

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)— *Continued*

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Informatics purchased & developed software	Other equipment	Motor vehicles	2004 Total	2003 Total
	$	$	$	$	$	$
Cost - opening	419,350	708,103	179,449	24,101	1,331,003	583,351
Additions	236,007	809,355	17,200	23,905	1,086,467	747,652
Disposals				(24,101)	(24,101)	
Cost - closing	655,357	1,517,458	196,649	23,905	2,393,369	1,331,003
Acc. amortization - opening	(271,857)		(92,697)	(19,582)	(384,136)	(289,876)
Disposals				24,101	24,101	
Amortization for the period	(56,597)	(101,158)	(23,526)	(6,013)	(187,294)	(94,260)
Acc. amortization - closing	(328,454)	(101,158)	(116,223)	(1,494)	(547,329)	(384,136)
Net book value	326,903	1,416,300	80,426	22,411	1,846,040	946,867

SCHEDULE 4—DEFERRED REVENUE

	2004	2003
	$	$
Payment in advance for courses to be presented next fiscal year	3,838	7,378

SCHEDULE 5—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2004	2003
	$	$
Internally restricted—		
Specified purpose account	13,787	13,787
Total internally restricted net liabilities	13,787	13,787
Unrestricted net liabilities	5,953,938	3,148,414
Total net assets	5,967,725	3,162,201

SCHEDULE 6—OPERATING EXPENSES

	2004	2003
	$	$
Operating		
Personnel	17,370,908	15,643,586
Operating and maintenance	18,487,688	18,213,819
Total	35,858,596	33,857,405

SCHEDULE 7—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

SCHEDULE 8—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2004	2003
	$	$
From Public Accounts		
Total available for use	38,790,589	35,384,152
Used in current year	34,466,141	32,518,546
Lapsed or (Overexpended)	4,324,448	2,865,606

Canadian Centre for Management Development—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)— *Concluded*

SCHEDULE 9—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2004	2003
	$	$
Net results	23,482,207	22,360,742
Adjustments for items not affecting appropriations:		
Less: items recorded as expenses but not affecting appropriations		
Amortization	187,294	94,260
Bad debt allowance		150
Allowance for vacation pay	218,364	235,610
Allowance for time off in lieu	(10,957)	22,308
Refunds of previous years expenses	(47,746)	(665)
Adjustment of previous years accounts payable		(4,680)
Refunds of program expenses		(14,530)
Liabilities increased by other non-appropriated amounts	17,789	15,525
Services provided without charge	2,477,468	2,016,100
	2,842,212	2,364,078
	20,639,995	19,996,664
Add: items recorded as revenue but not affecting appropriations	12,734,236	11,766,534
	33,374,231	31,763,198
Adjustments for items not affecting net results but affecting appropriations:		
Add: expenditures		
Capital acquisitions	1,086,467	747,652
Inventory purchased and prepayments		5,607
Loans, investments and advances	5,442	2,089
	1,091,909	755,348
Total appropriations used as per Schedule 8—Source and disposition of authorities	34,466,140	32,518,546

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2004 and all information contained in this report rests with the management of the Canadian Centre for Occupational Health and Safety (CCOHS).

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the CCOHS' assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

An Audit Committee appointed by the Council of Governors of CCOHS has reviewed these statements with management and the auditors, and has reported to the Council of Governors.The Council of Governors has approved the financial statements.

The transactions and financial statements of CCOHS have been audited by the Auditor General of Canada, the independent auditor for CCOHS.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

June 11, 2004

AUDITOR'S REPORT

TO THE COUNCIL OF GOVERNORS OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY AND THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2004 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Alain Boucher, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 11, 2004

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003
ASSETS	$	$
Financial assets		
Due from the Consolidated Revenue Fund	479,140	1,148,518
Inventory for resale	79,507	100,117
Accounts receivable (Note 6)	340,515	253,564
	899,162	1,502,199
Non-financial assets		
Capital assets (Note 5)	722,529	854,197
	1,621,691	2,356,396

	2004	2003
LIABILITIES	$	$
Current liabilities		
Accounts payable and accrued liabilities (Note 7)	500,255	1,003,138
Deferred revenues	61,206	83,288
Vacation pay	336,364	314,684
	897,825	1,401,110
Employee severance benefits (Note 11)	652,862	594,574
Trust accounts		
Funds for grants program (Note 9)	72,409	130,536
Donations (Note 10)	89,927	89,877
Contributions to inquiries service received in advance	60,000	110,000
	222,336	330,413
	1,773,023	2,326,097
NET (LIABILITIES) ASSETS	(151,332)	30,299
	1,621,691	2,356,396

The accompanying notes are an integral part of these financial statements.

Approved by:

JOHN MCKENNIREY
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Revenues (Note 3)		
Proceeds from sales	2,419,253	2,611,005
Projects and collaborative agreements	1,490,847	1,574,061
Total revenues	3,910,100	4,185,066
Expenses		
Operations		
Salaries and employee benefits	5,559,640	5,311,078
Employee severance benefits	58,288	57,180
Professional and special services	1,063,179	1,215,222
Accommodation	673,086	555,893
Information	258,072	300,801
Utilities, materials and supplies	217,018	233,033
Transportation and communications	152,427	191,298
Purchased repair and upkeep	147,185	177,243
Rentals	19,778	18,159
	8,148,673	8,059,907
Administration		
Salaries and employee benefits	242,934	250,946
Governors and committees	13,719	11,653
Travel	30,632	25,487
Professional and special services	5,826	4,207
Utilities, materials and supplies	514	156
	293,625	292,449
Other expenses		
Amortization of capital assets	335,669	227,885
Loss on disposal of assets	5,185	865
	340,854	228,750
Total expenses	8,783,152	8,581,106
Net cost of operations	(4,873,052)	(4,396,040)
Net assets (liabilities), beginning of year	30,299	(168,247)
Services received without charge from other Government departments (Note 8)	709,086	597,975
Net cash provided by Government	4,651,713	3,614,404
Change in due from Consolidated Revenue Fund	(669,378)	382,207
Net (liabilities) assets, end of year	(151,332)	30,299

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Net cost of operations	(4,873,052)	(4,396,040)
Adjustment for items not affecting cash:		
Amortization of capital assets (Note 5)	335,669	227,885
Loss on disposal of capital assets	5,185	865
Services received without charge from other Government departments (Note 8)	709,086	597,975
	(3,823,112)	(3,569,315)
Statement of financial position adjustments:		
(Decrease) increase in accounts payable and deferred revenue	(524,965)	405,173
Increase in liability for vacation pay	21,680	46,507
Increase in liability for employee severance benefits	58,288	44,675
(Increase) decrease in accounts reveivable	(86,951)	19,160
Inventory used	20,610	12,001
(Decrease) increase in trust accounts	(108,077)	58,743
	(619,415)	586,259
Cash used in operating activities	(4,442,527)	(2,983,056)
Investing activities		
Acquisitions of capital assets (Note 5)	(209,186)	(631,348)
Net cash provided by Government	(4,651,713)	(3,614,404)

The accompanying notes are an integral part of these financial statements.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Centre for Occupational Health and Safety (CCOHS) was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the CCOHS are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. CCOHS' operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. Significant policies are as follows:

(a) Parliamentary appropriations

CCOHS is financed in part by the Government of Canada through Parliamentary appropriations. Appropriations provided to CCOHS do not parallel financial reporting according to generally accepted accounting principles, as they are based in large a part on cash flow requirements. Consequently, items recognized in the Statement of Operations and Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that CCOHS is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with departments of the federal government and a corresponding amount is credited directly to the net assets (liabilities).

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed as deferred revenue. The deferred revenue represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods.

(d) Expenditure recognition

All expenditures are recorded on the accrual basis.

(e) Employee severance benefits

These are accrued as earned. Employee severance benefits on cessation of employment represent obligations of CCOHS that are normally funded through future year appropriations.

(f) Pension plan

CCOHS' employees participate in the Public Service Superannuation Plan administred by the Government of Canada. The employees and CCOHS contribute to the cost of Plan. The employer's contributions represent the total obligations of CCOHS and are recognized in the accounts in the period that the contributions are made.

(g) Services received without charge from other Government departments

Services received without charge from other Government departments are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to Net assets (liabilities).

(h) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(i) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

(j) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for receivables external parties where recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(k) Capital assets

Capital assets with an acquisition cost of $1,000 or more are capitalized at cost. The capitalization of software has been done on a prospective basis from April 1, 2001. Capital assets are amortized over the estimated useful life on a straight-line basis, as follows:

Asset Class	Amortization Period
Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years
Leasehold improvements	5 years

(l) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used.

3. Revenue

	2004	2003
	$	$
Proceeds from sales		
Subscription—CCINFOdisc	702,251	856,029
Subscription—Specialty discs	402,288	485,341
CCINFOWeb	672,980	669,802
Specialty products—Web	516,418	445,531
Single copy publications	111,479	137,395
Other	13,837	16,907
	2,419,253	2,611,005
Projects and collaborative agreements		
Collaborative projects	1,070,275	1,088,228
Contributions to inquiries service	410,000	454,000
Recovery of travel expenses	10,572	31,833
	1,490,847	1,574,061
	3,910,100	4,185,066

CCOHS follows Treasury Board's external charging policy in its cost recovery program.

4. Parliamentary appropriations

The operations of CCOHS are financed through Parliamentary appropriations and cost recovery. The appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a diffferent year. Accordingly, CCOHS has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2004	2003
	$	$
Net cost of operations	4,873,052	4,396,040
Items not requiring the use of appropriations:		
Less:		
Amortization of capital assets (Note 5)	335,669	227,885
Services provided without charge from other Government departments	709,086	597,975
Loss on disposal of fixed assets	5,185	865
Bad debts and other write-offs	5,492	8,875
	3,817,620	3,560,440
Changes in accounts not affecting current year use of appropriations		
Less:		
Inventory used	20,610	12,001
Employee severance benefits	58,288	44,675
Vacation pay	21,680	46,507
Accounts receivable — External parties	(70,102)	41,760
	3,787,144	3,415,497
Adjustments for items affecting appropriations		
Add:		
Deferred revenues	22,082	26,074
Capital acquisitions	209,186	631,348
Total Parliamentary appropriations used	4,018,412	4,072,919

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2004	2003
	$	$
Human Resources Development Canada—Vote 20	4,024,000	1,899,000
Human Resources Development Canada—Vote 20a		2,114,763
Human Resources Development Canada—Vote 20b	95,849	71,000
Treasury Board Vote 15—Collective agreements	8,000	
Treasury Board Vote 15b—Collective agreements		12,000
Treasury Board—Vote 10—Government-wide initiaves	45,000	59,500
	4,172,849	4,156,263
Less:		
Lapsed appropriations—Operating	154,437	83,344
Total Parliamentary appropriations used	4,018,412	4,072,919

5. Capital assets

Capital asset class	2004					2003
	Opening balance	Net additions fot the year	Disposals for the year	Accumulated amortization	Net book value	Net book value
	$	$	$	$	$	$
Computer equipment	1,999,693	109,001	250,045	1,414,348	444,301	485,917
Furniture and equipment	957,582	36,257	312,777	543,559	137,503	160,144
Leasehold improvements	632,719	33,534	632,719	2,794	30,740	
Software	373,094	30,394		293,503	109,985	208,136
Measuring equipment	2,673			2,673		
	3,965,761	209,186	1,195,541	2,256,877	722,529	854,197

Amortization expense for the year ended March 31, 2004 is $335,669 (2003—$227,885).

6. Accounts receivable

Accounts receivable were as follows as at:

	March 31, 2004	March 31, 2003
	$	$
External parties	218,595	160,319
Other Government departments	121,920	93,245
	340,515	253,564

7. Accounts payable and accrued iabilities

Accounts payable were as follows as at:

	March 31, 2004	March 31, 2003
	$	$
External parties	463,193	960,302
Other Government departments	37,062	42,836
	500,255	1,003,138

8. Related party transactions

CCOHS is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. CCOHS enters into transactions with these entities in the normal course of business. Revenues include $642,130 (2003—$698,177) from transactions with various Canadian government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with external parties.

In addition to transactions previously disclosed, during the year ended March 31, 2004:

(a) CCOHS received accommodation services provided without charge from Public Works and Government Services Canada amounted to $673,086 (2003—$555,893).

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(b) CCOHS received audit services without charge from the Office of the Auditor General of Canada amounted to $36,000 (2003—$42,082).

9. Funds for grants program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues as "projects and collaborative agreements". No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	March 31, 2004	March 31, 2003
	$	$
Balance of funds, beginning of year	130,536	123,923
Project funds received	33,527	159,000
Grants made to recipients	(51,654)	(152,387)
CCOHS' administration fee	(40,000)	
Balance, end of year	72,409	130,536

10. Donations

CCOHS, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. CCOHS received $50 in donations during 2003/2004 bringing donations at the end of March 2004 to $89,927 (2003—$89,877). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

11. Employee future benefits

Employees of CCOHS are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

CCOHS' contributions to the Public Service Superannuation Account amounted to $311,026 (2003—$323,301).

(b) Severance benefits

The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. Employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years.

CCOHS provides severance benefits to its employees. The expense for CCOHS employee severance benefit plan for the year ended March 31, 2004 was $58,288 (2003—$57,180). This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the balance sheet at March 31, 2004 respecting this benefit plan is $652,862 (2003—$594,574).

12. Contingent liability

CCOHS is involved in a dispute originating in the normal course of business. In the opinion of management, the dispute will not have a material adverse effect on the financial position of CCOHS.

13. Comparative amounts

Certain comparative figures have been restated to conform to current year's presentation. Operating expenses for Professional and special services for 2003 have been increased by $42,082 to include audit services received without charge from the Office of the Auditor General of Canada.

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principles as per Section 31 of the *Canadian Food Inspection Agency Act*. Significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* are consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable that assets are safeguarded and that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice President
Corporate Services

August 27, 2004

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the statement of financial position of the Canadian Food Inspection Agency as at March 31, 2004 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 27, 2004

Canadian Food Inspection Agency— *Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Current assets		
Cash entitlements	53,999	62,288
Accounts receivable	8,324	7,383
Consumable supplies	934	981
	63,257	70,652
Property, plant and equipment (Note 4)	180,340	189,307
	243,597	259,959

	2004	2003
LIABILITIES AND EQUITY OF CANADA		
Current liabilities		
Accounts payable and accrued liabilities	66,467	62,445
Vacation pay	24,195	22,635
Deferred revenue (Note 5)	1,673	1,924
Current portion of employee severance benefits	5,002	5,170
	97,337	92,174
Employee severance benefits	58,794	56,284
Equity of Canada	87,466	111,501
	243,597	259,959

Commitments and contingencies (Note 10).
Subsequent event (Note 11).
The accompanying notes are an integral part of these financial statements.

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice-president, Corporate Services

Canadian Food Inspection Agency—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Revenues		
Fees, permits and certificates:		
Inspection fees	41,041	42,366
Registrations, permits, certificates	7,940	8,634
Miscellaneous fees and services	4,510	5,107
Establishment license fees	1,952	1,854
Grading	228	244
Other		
Administrative monetary penalties	577	562
Interest on overdue accounts	30	67
Gain on disposal of property, plant and equipment		423
Total revenues	56,278	59,257
Expenses		
Operating and administration:		
Salaries and employee benefits (Note 6)	424,363	407,590
Professional and special services	56,560	40,900
Travel and relocation	21,918	21,665
Amortization of property, plant and equipment	21,195	19,372
Accommodation	20,183	18,033
Utilities, materials and supplies	17,397	16,958
Furniture and equipment	10,968	13,408
Communication	7,286	7,526
Repairs	7,084	9,282
Equipment rentals	2,595	1,977
Information	1,432	1,249
Loss on disposal of property, plant and equipment	1,308	
Miscellaneous	915	1,046
	593,204	559,006
Grants and contributions:		
Compensation payments (Note 8)	8,920	4,649
Other	575	1,913
	9,495	6,562
Total expenses	602,699	565,568
Net cost of operations	(546,421)	(506,311)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA AS AT MARCH 31 (in thousands of dollars)

	2004	2003
Equity of Canada, beginning balance	111,501	104,066
Net cost of operations	(546,421)	(506,311)
Parliamentary appropriations used (Note 3):		
Operating	466,965	464,407
Capital	6,606	6,253
	473,571	470,660
Services provided without charge by other Government departments (Note 9)	48,815	43,086
Equity of Canada, ending balance (Note 7)	87,466	111,501

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(546,421)	(506,311)
Non-cash items:		
Amortization of property, plant and equipment	21,195	19,372
Services provided without charge by other Government departments	48,815	43,086
Loss (gain) on disposal of property, plant and equipment	1,308	(423)
Net change in non-cash working capital	4,437	8,326
Increase in employee severance benefits	2,342	8,174
	(468,324)	(427,776)
Investing activities:		
Acquisition of property, plant and equipment	(14,114)	(26,490)
Proceeds from disposal of assets	578	1,043
	(13,536)	(25,447)
Financing activities:		
Parliamentary appropriations—Operating	466,965	464,407
Parliamentary appropriations—Capital	6,606	6,253
	473,571	470,660
Increase (decrease) in cash entitlements for the year	(8,289)	17,437
Cash entitlements, beginning of year	62,288	44,851
Cash entitlements, end of year	53,999	62,288

The accompanying notes are an integral part of these financial statements.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes:

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through budgetary lapsing authorities. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenues. Revenues from external parties for specified purposes are recognized in the period in which the related expenses are incurred.

(c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Property, plant and equipment:

Property, plant and equipment are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Useful life
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leasehold improvements	Lease term

Canadian Food Inspection Agency—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

Amounts included in assets under construction are transferred to the appropriate asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies, the valuation of property, plant and equipment and amortization are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2004	2003
	(in thousands of dollars)	
Net cost of operations	546,421	506,311
Less: items not requiring use of appropriations:		
Amortization of property, plant and equipment	(21,195)	(19,372)
Services provided without charge by other Government departments	(48,815)	(43,086)
(Loss) gain on disposal of property, plant and equipment	(1,308)	423
	475,103	444,276
Proceeds from disposal of assets	(578)	(1,043)
Net changes in future funding requirements (Note 7)	(15,068)	937
Acquisitions of property, plant and equipment funded by operating appropriation	7,508	20,237
Funded by operating appropriations	466,965	464,407
Acquisitions of property, plant and equipment funded by capital appropriation	6,606	6,253
Total Parliamentary appropriations used	473,571	470,660

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 30—Operating expenditures	423,976	415,092
Statutory contributions to employee benefit plans and compensation payments	66,479	65,129
	490,455	480,221
Vote 35—Capital expenditures	20,001	16,845
	510,456	497,066
Less:		
Lapsed appropriation—Operating	(23,490)	(15,814)
Lapsed appropriation—Capital	(13,395)	(10,592)
	(36,885)	(26,406)
Total Parliamentary appropriations used	473,571	470,660

4. Property, plant and equipment:

	2004			2003		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,331		3,331	3,334		3,334
Buildings	242,616	124,485	118,131	243,142	118,480	124,662
Machinery and equipment	50,210	21,706	28,504	48,389	20,255	28,134
Computer equipment and software	35,759	24,167	11,592	33,091	17,821	15,270
Vehicles	23,165	12,480	10,685	22,999	12,065	10,934
Assets under construction	5,503		5,503	4,514		4,514
Leasehold improvements	5,063	2,469	2,594	3,910	1,451	2,459
	365,647	185,307	180,340	359,379	170,072	189,307

The cost of net acquisitions totaled $6,268,000 for the 2004 fiscal year (2003—$22,705,000). This includes $14,114,000 (2003—$26,490,000) of additions and $7,846,000 (2003—$3,785,000) of disposals.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Deferred revenues:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	1,924	1,905
Add: amounts received from external organizations	865	2,624
Less: revenues recognized in the year	(1,116)	(2,605)
Balance, end of year	1,673	1,924

6. Employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation Plan and severance pay:

	2004	2003
	(in thousands of dollars)	
Contributions to the Public Service Superannuation Plan	43,244	39,349
Employee severance benefits	3,857	2,438

The ratio of employer to employee contributions toward the Public Service Superannuation Plan is 2.6:1 (2003—2.6:1).

7. Equity of Canada:

The Equity of Canada balance of $87,466,000 (2003—$111,501,000) as at March 31 has been established by deducting $92,874,000 (2003—$77,806,000), representing transactions incurred by the Agency to provide services with future funding requirements. Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded through parliamentary appropriations in future years as they are paid.

8. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled $8,920,000 (2003—$4,649,000). These payments pertained to the following diseases:

	2004	2003
	(in thousands of dollars)	
Bovine Spongiform Encephalopathy (BSE)	4,033	98
Avian Influenza	2,400	
Scrapie	1,511	1,137
Chronic wasting disease	217	1,677
Other	759	1,737
	8,920	4,649

9. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, services and accommodation which were obtained without charge from other Government departments and agencies; the value of those services aggregated about $48,815,000 (2003—$43,086,000).

The total value of services provided by related parties, including services provided without charge totaled $104,160,000 (2003—$89,946,000) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2004	2003
	(in thousands of dollars)	
Public Works and Government Services Canada	41,182	42,256
Treasury Board	32,408	25,877
Agriculture and Agri-food Canada	10,763	6,636
Health Canada	5,422	5,153
National Defence	4,681	
Canada Revenue Agency	3,658	3,450
Department of Justice	2,673	3,218
Other	3,373	3,356
	104,160	89,946

Accounts payable and accrued liabilities includes amounts payable of $5,107,000 (2003—$10,578,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled $2,343,000 (2003—$1,042,000) and are included in accounts receivable.

Canadian Food Inspection Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

10. Commitments and contingencies:

(a) At March 31, 2004, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2005	2006	2007	2008	2009 and thereafter	Total
			(in thousands of dollars)			
Capital projects	300					300
Operating leases	12	12	12	12	347	395
Other agreements	2,018	19	19	11		2,067
Total	2,330	31	31	23	347	2,762

(b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at $258 million (2003—$194 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.

(c) This year, the Agency expanded its environmental assessments of potentially contaminated sites to a total of twelve sites across the country. The Agency has completed phase I of the environmental assessments at these sites, and remedial action has been carried out where required. Related remedial costs incurred during the year totaled $80,000. The amount has been recorded as an expense in the Statement of Operations.

Further evaluation has been recommended for the Lethbridge Laboratory and two Quarantine Stations (St-Bernard de Lacolle, Québec, and Mirabel, Québec) in 2005. These evaluations are required to identify the contaminants, scope and remedial costs, where applicable. However, management believes the amounts will not be significant.

(d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

11. Subsequent event:

On April 5, 2004, the Minister responsible for the Agency announced the depopulation of 19 million birds in British Columbia in response to the presence of Avian Influenza. The related amount of compensation payments to be incurred is estimated at $63 million. These costs will be recorded in 2005.

Canadian Institutes of Health Research

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2004 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Where appropriate, the financial statements include amounts that have been estimated according to management's best judgement. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

GAÉTAN CYR
Acting Director, Finance and Administration

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

July 26, 2004

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research (CIHR) as at March 31, 2004 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of CIHR's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of CIHR as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 2004

Canadian Institutes of Health Research—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	7,185	4,761
Accounts receivable	557	382
Advances	168	166
Total financial assets	7,910	5,309
Non-financial assets		
Prepaid expenses	550	169
Capital assets (Note 3)	3,396	2,969
Total non-financial assets	3,946	3,138
Total assets	11,856	8,447

	2004	2003
LIABILITIES		
Accounts payables and accrued liabilities	5,482	3,828
Employee vacation and compensatory benefits liability	788	701
Deferred revenue (Note 4)	1,703	933
Employee severance benefits liability	3,154	2,650
Total liabilities	11,127	8,112
NET ASSETS (Note 5)	729	335
Total liabilities and net assets	11,856	8,447

Contingencies (Note 6)

Commitments (Note 7)

The accompanying notes and schedule form an integral part of these statements.

Approved by Governing Council:

DR. ALAN BERNSTEIN, O.C., FRSC
Chair

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research—*Continued*

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Revenues		
Donations (Note 4)	5,730	3,970
Endowments for health research (note 4)	8	2
Other	2	1
Total revenues	5,740	3,973
Expenses		
Grants and awards		
Open competitions (Note 8 and Schedule 1)	426,042	414,780
Strategic initiatives (Note 8 and Schedule 1)	133,745	98,944
Knowledge translation	2,222	846
Institute support grants	13,578	13,000
Canada research chairs	46,268	34,225
Networks of centres of excellence	25,000	25,031
Donations for research (Note 4)	5,730	3,970
Endowments for health research (Note 4)	8	2
	652,593	590,798
Less: refunds of previous years' expenditures	(2,797)	(1,620)
Total grants and awards	649,796	589,178
Operations and administration		
Salaries and employee benefits	23,470	19,614
Professional and special services	6,638	6,137
Travel	4,359	4,580
Information services—Communications	1,370	1,456
Furniture, equipment and software	1,940	917
Accommodation	873	632
Amortization	1,064	699
Other expenses	1,555	2,384
Total operations and administration	41,269	36,419
Total expenses	691,065	625,597
Net cost of operations	685,325	621,624
Net assets, beginning of the year	335	341
Net cash provided by Government	680,968	619,750
Change in due from Consolidated Revenue Fund	2,424	117
Services provided without charge by other Government departments (Note 9)	2,327	1,751
Net assets, end of the year (Note 5)	729	335

The accompanying notes and schedule form an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities		
Net cost of operations	685,325	621,624
Non-cash items included in net results:		
Amortization of capital assets	(1,064)	(699)
Services provided without charge by other Government departments	(2,327)	(1,751)
	(3,391)	(2,450)
Statement of financial position adjustments:		
Change in total liabilities	(3,015)	(1,304)
Change in accounts receivable	175	199
Change in prepaid expenses	381	145
	(2,459)	(960)
Cash used in operating activities	679,475	618,214
Investing activities		
Acquisitions of capital assets	1,491	1,713
Increase (decrease) in advances	2	(177)
Cash used in investing activities	1,493	1,536
Net cash provided by Government	680,968	619,750

The accompanying notes and schedule form an integral part of these statements.

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*, replacing the former Medical Research Council of Canada. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other eminent Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results.

CIHR has 13 Institutes that focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs. Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research - biomedical, clinical, health services and population health - and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 10 provides a high-level reconciliation between the two bases of reporting.

(b) Net cash provided by government—is the difference between all cash receipts and all cash disbursements including transactions between departments.

(c) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

(d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(e) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.

(f) Expenses—These are recorded when the underlying transaction or expense occurred as follows:

- Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded by appropriation when the benefits are paid.
- Vacation pay and compensatory benefits are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are recorded as operations and administration expenses at their estimated cost.

(g) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision for doubtful accounts is made for any amounts, where the recovery is considered uncertain.

(h) Capital assets—All tangible assets having an initial cost of $5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset	Useful life
Informatics hardware and software	3-5 years
Office equipment	10 years
Motor vehicles	5 years

(i) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.

(j) Refunds of previous years' expenses—These are recorded as a reduction in expenses when received.

(k) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

3. Capital assets

	2004				2003
Capital asset class	Opening balance	Additions (transfers) for the year	Accumulated amortization	Net book value	Net book value
			(in thousands of dollars)		
Informatics hardware	1,189	426	(662)	953	806
Informatics software	2,174	1,214	(1,222)	2,166	1,726
Office equipment	67	171	(24)	214	50
Motor vehicles	23		(14)	9	13
Work-in-progress	374	(320)		54	374
Total	3,827	1,491	(1,922)	3,396	2,969

Amortization expense for the year ended March 31, 2004 is $1,064,000 (2003—$699,000).

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. The transactions relating to these accounts are as follows:

	2004	2003
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	926	1,379
Add:		
Donations received	6,420	3,481
Interest earned	84	36
Less:		
Grants expensed	5,730	3,970
Balance, end of the year	1,700	926
Interest on endowments for health research		
Balance, beginning of the year	7	5
Add:		
Interest earned	4	4
Less:		
Grants expensed	8	2
Balance, end of the year	3	7
Total deferred revenue	1,703	933

5. Net assets

Included in the net assets are two endowments for health research. These endowments are restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	2004	2003
	(in thousands of dollars)	
Endowments for health research	140	140
Unrestricted net assets	589	195
Net assets	729	335

6. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research (CIHR), as defendants. The amount of this claim, as it relates to CIHR, is estimated to be $750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at $50,000. In management's opinion, the outcome of this litigation is not presently determinable.

7. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2004-2005	610,252
2005-2006	446,020
2006-2007	293,346
2007-2008	173,292
2008-2012	104,791
Total grants and awards commitments	1,627,701

In addition, the nature of CIHR's operating activities result in some multi-year contracts whereby CIHR will be committed to make some future payments when the goods or services are rendered. Operating commitments that can be reasonably estimated are as follows:

Year of payment	(in thousands of dollars)
2004-2005	1,585
2005-2006	249
Total operating commitments	1,834

8. Open Competitions and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs through two funding mechanisms. Open compeitions refer to competitions in each of these programs, which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise.

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

9. Services provided without charge by other Government departments

CIHR is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	2004	2003
	(in thousands of dollars)	
Accommodation services provided by Public Works and Government Services Canada	873	632
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	1,394	1,059
Audit services provided by the Office of the Auditor General of Canada	60	60
Total services provided without charge	2,327	1,751

10. Parliamentary Appropriations

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Net cost of operations	685,325	621,624
Adjustments for items affecting net results but not affecting appropriations:		
Less: items recorded as expenses but not affecting appropriations		
Grants funded from donations	5,738	3,972
Services provided without charge	2,327	1,751
Change in employee severance benefits	504	1,165
Amortization	1,064	699
Change in vacation pay and compensatory benefits	87	262
Refunds of previous years' expenses—		
Grants and awards	(2,797)	(1,620)
Adjustments of previous year's payables	(224)	(129)
Other	17	(71)
	6,716	6,029
Add: items recorded as revenue but not affecting appropriations		
Donations	5,730	3,970
Endowment bequest	8	2
	5,738	3,972
Adjustments for items not affecting net results but affecting appropriations.		
Add: acquisitions of capital assets	1,491	1,713
Change in prepaid expenses	381	145
	1,872	1,858
Total Parliamentary appropriations used	686,219	621,425

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 10—Operating expenditures	32,106	20,183
Supplementary Vote 10a	7,837	12,561
Supplementary Vote 10b	1,109	
Transfer from Treasury Board Vote 10	1,185	55
Transfer from Treasury Board Vote 15		50
	42,237	32,849
Less: Lapsed appropriation	(5,987)	(978)
	36,250	31,871
Vote 15—Grants	633,896	443,164
Supplementary Vote 15a	48,650	172,137
Supplementary Vote 15b	1,000	300
	683,546	615,601
Less: Lapsed appropriation	(4,691)	(28,775)
Expenditure reduction	(32,000)	
Total lapsed appropriation—Vote 15	(36,691)	(28,775)
	646,855	586,826
Statutory contributions to employee benefit plans	3,114	2,728
Total Parliamentary appropriations used	686,219	621,425

Since CIHR had forecast a significant lapse in funds earmarked for the Canada Research Chairs Program (CRC), the Treasury Board of Canada required CIHR to lapse 32 million dollars in Vote 15 as a contribution to the Government's expenditure reduction program. The remaining lapse in Vote 15 is also attributable to the CRC Program. The lapse in funds does not have an impact on CIHR's capacity to fund CRCs in subsequent years.

11. Employee future benefits

Employees of CIHR are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIHR to the Plan are 2.14 times the employee's contributions on account of current services. CIHR's contributions to the Plan during the year amounted to $1,732,450 (2003—$1,329,552).

(b) Severance benefits

CIHR provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. Information about the plan is as follows:

	2004	2003
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	2,650	1,485
Expense for the year	567	1,218
Benefits paid during the year	(63)	(53)
Employee severance benefits liability, end of year	3,154	2,650

12. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

Canadian Institutes of Health Research— *Concluded*

SCHEDULE 1 TO THE FINANCIAL STATEMENTS— GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

SCHEDULE 1

	2004			2003		
	Open competition (Note 8)	Strategic initiatives (Note 8)	Total	Open competition (Note 8)	Strategic initiatives (Note 8)	Total
Grants						
Operating grants	274,172	50,156	324,328	253,989	40,684	294,673
Clinical trials	23,436	8,337	31,773	26,342	7,016	33,358
Maintenance and equipment	8,124	277	8,401	9,063	1,103	10,166
Michael Smith Award for Excellence	200		200	100		100
Special projects	312	4,961	5,273	316	4,838	5,154
Groups	40,525	2,892	43,417	42,173	3,303	45,476
Development grants		8,369	8,369		640	640
Community alliance for health research	6,513		6,513	7,406		7,406
Strategic training initiative in health research		13,477	13,477		12,542	12,542
Interdisciplinary health research team	9,083	1,711	10,794	8,876	1,570	10,446
CADRE—Research grants		193	193		352	352
Centre grants		3,947	3,947		2,947	2,947
Seed grants		484	484		27	27
Establishment grants		1,854	1,854		1,245	1,245
Short-term exchange program		96	96		162	162
Pilot project grants		7,183	7,183		870	870
New emerging teams		7,389	7,389		49	49
Small projects grants		216	216		223	223
IGH knowledge translation grants		10	10		10	10
Planning grants		750	750		1,519	1,519
Extension grants		43	43		2	2
	362,365	112,345	474,710	348,265	79,102	427,367
Salary support						
Research chairs		1,386	1,386		1,197	1,197
Career awards		427	427		344	344
Distinguished investigators	1,314	42	1,356	1,474	55	1,529
Senior investigators	3,719	589	4,308	3,820	481	4,301
Investigators	8,563	1,597	10,160	9,178	1,452	10,630
New investigators	15,931	2,556	18,487	15,367	2,203	17,570
Clinician scientists 2	895		895	1,089		1,089
Senior research fellowships 2	1,418		1,418	1,084		1,084
CADRE—Salary awards		429	429		769	769
Career transition awards		257	257		203	203
Clinical investigation		240	240		120	120
Canada graduate scholarship — Doctoral	1,892		1,892			
	33,732	7,523	41,255	32,012	6,824	38,836
Research training						
Clinician scientist 1	1,248	207	1,455	1,108	138	1,246
Postdoctoral fellowships	16,841	5,608	22,449	18,877	5,400	24,277
Studentships	403	387	790	1,602	353	1,955
MD/PhD studentships	1,264	82	1,346	1,123	95	1,218
Doctoral research awards	6,673	2,280	8,953	8,166	1,666	9,832
Summer research award	1,437	198	1,635	1,434	203	1,637
Senior research fellowships 1	996	155	1,151	1,085	65	1,150
CADRE—Regional training centre		816	816		813	813
CIHR science writer scholarship	182		182	118		118
	29,044	9,733	38,777	33,513	8,733	42,246
Travel and exchange						
Visiting scientists	152		152	171		171
Symposia and workshops	279	62	341	301	45	346
	431	62	493	472	45	517
Other activities						
President's fund	470		470	518		518
Other grants		4,082	4,082		4,240	4,240
	470	4,082	4,552	518	4,240	4,758
	426,042	133,745	559,787	414,780	98,944	513,724

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission (CNSC) for the year ended March 31, 2004 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best estimates and judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CNSC policies and statutory requirements such as the Canadian Nuclear Safety Commission Cost Recovery Fees Regulations.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and at the specific request of the Commission, compliance with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations*. She has reported on her audit and compliance findings to the Commission and to the Minister of Natural Resources.

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

June 4, 2004

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2004 and the statements of operations, deficit and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the Canadian Nuclear Safety Commission has complied, in all significant respects, with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations* pursuant to the *Nuclear Safety and Control Act*.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

Canadian Nuclear Safety Commission— *Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003
	$	$
ASSETS		
Current assets:		
Due from the Consolidated Revenue Fund	5,141,024	3,821,985
Accounts receivable (Note 4)	2,630,536	2,727,582
Prepaid expenses	269,569	171,192
	8,041,129	6,720,759
Non-current assets:		
Capital assets (Note 5)	1,395,878	1,234,493
Total assets	9,437,007	7,955,252

	2004	2003
	$	$
LIABILITIES AND DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	5,141,024	5,045,703
Vacation pay	3,136,267	2,803,198
Deferred revenues (Note 6)	6,445,602	10,210,591
Employee severance benefits (Note 12)	468,705	680,182
	15,191,598	18,739,674
Non-current liabilities:		
Employee severance benefits (Note 12)	7,264,144	6,245,057
	22,455,742	24,984,731
Deficit	(13,018,735)	(17,029,479)
Total liabilities and deficit	9,437,007	7,955,252

Commitments and Contingencies (Note 11)
The accompanying notes are an integral part of these financial statements.

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

Canadian Nuclear Safety Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Revenues		
License fees	38,010,204	37,477,003
Special projects	4,122,783	732,413
Other	16,336	148,859
Total revenues (Note 7)	42,149,323	38,358,275
Expenses		
Salaries and employee benefits	51,330,580	47,403,567
Professional and special services	9,818,998	8,860,960
Accommodation	4,288,523	4,014,977
Travel and relocation	4,084,327	3,692,544
Furniture, equipment repairs and rental	3,699,189	2,683,118
Communication and information	1,574,955	1,666,110
Utilities, materials and supplies	742,353	735,869
Grants and contributions	448,976	779,038
Other	486,072	382,436
Total expenses (Note 7)	76,473,973	70,218,619
Net cost of operations	34,324,650	31,860,344

The accompanying notes are an integral part of these financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Balance at beginning of year	(17,029,479)	(26,120,256)
Net cost of operations	(34,324,650)	(31,860,344)
Services provided without charge (Note 9)	7,783,155	6,959,820
Net cash provided by Government (Note 3(c))	29,233,200	34,121,974
Change in due from Consolidated Revenue Fund	1,319,039	(130,673)
Balance at end of year	(13,018,735)	(17,029,479)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Net cost of operations	34,324,650	31,860,344
Non-cash items		
Amortization of capital assets (Note 5)	(408,792)	(352,829)
Services provided without charge by other Government departments and agencies (Note 9)	(7,783,155)	(6,959,820)
Net gain on disposal of surplus assets	984	14,394
Net change in non-cash working capital balances	3,549,407	9,756,973
Change in non-current employee severance benefits	(1,019,087)	(598,703)
Cash used in operating activities	28,664,007	33,720,359
Investing activities		
Acquisitions of, and improvements to, capital assets	571,212	416,009
Proceeds on disposal of surplus assets	(2,019)	(14,394)
Cash used in investing activities	569,193	401,615
Net cash provided by Government (Note 3(c))	29,233,200	34,121,974

The accompanying notes are an integral part of these financial statements.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and Objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Atomic Energy Control Act*. Prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board (AECB). The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (Note 13). The number of installations requiring insurance coverage is 14 (2003-14).

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of license applications, compliance inspections and the development of license standards. On July 1, 2003 new *CNSC Cost Recovery Fees Regulations* were implemented which replace the former *AECB Cost Recovery Fees Regulations 1996*. The new fees are being phased in over a three-year period through application of fee reductions amounting to 15 percent in the first year, 10 percent in the second year and 5 percent in the third year.

2. Significant accounting policies

(a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenue

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally three months or one year). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. License fees received for future year license periods are recorded as deferred revenue. Revenue from license fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(d) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(e) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(f) Employee severance benefits

The CNSC's liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

(h) Grants and contributions

Grants are recognized in the year in which entitlement of recipients has been established, while contributions are recognized in the year in which the conditions for payment are met.

(i) Capital assets

Capital assets with an acquisition cost of $10,000 or more are recorded at cost less accumulated amortization. Amortization commences on the first day of the month following the month of acquisition and is calculated on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization period
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Furniture and equipment	5 to 20 years

(j) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 13 of these financial statements.

(k) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

3. Parliamentary appropriations

The CNSC receives its funding through parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of deficit in one year may be funded through parliamentary appropriations in prior and future years. Accordingly, the CNSC has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2004	2003
	$	$
Net cost of operations	34,324,650	31,860,344
Items not affecting appropriations:		
Amortization of capital assets	(408,792)	(352,829)
Vacation pay — Accrual	(333,069)	(225,466)
Services provided without charge by other Government departments and agencies	(7,783,155)	(6,959,820)
Revenue (non respendable)	42,149,323	38,358,275
Change in employee severance benefits	(807,610)	524,348
Other expenses	(394,164)	19,276
	32,422,533	31,363,784
Items affecting appropriations		
Capital asset acquisitions	571,212	416,009
Prepaids (excluding accountable advances)	262,707	161,397
	833,919	577,406
Total parliamentary appropriations used	67,581,102	63,801,534

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

	2004	2003
	$	$
Parliamentary appropriations voted:		
Vote 20—CNSC Operating expenditures	53,241,000	52,580,000
Supplementary Vote 20a	6,743,500	4,977,837
Supplementary Vote 20b	2,553,472	
Transfer from Treasury Board Vote 10	120,000	180,000
Transfer from Treasury Board Vote 15	940,000	1,013,000
	63,597,972	58,750,837
Less: lapsed appropriation	3,026,176	1,869,551
	60,571,796	56,881,286
Statutory:		
Spending of proceeds from disposal of surplus assets	9,981	23,808
Contributions to employee pension and non-pension benefit plans	6,999,325	6,896,440
Total parliamentary appropriations used	67,581,102	63,801,534

(c) Reconciliation of net cash provided by Government to total Parliamentary appropriations used

	2004	2003
	$	$
Net cash provided by Government	29,233,200	34,121,974
Revenue (non-respendable)	42,149,323	38,358,275
Net change in non-cash working capital balances charged to Vote	(3,920,615)	(8,695,754)
Refunds of prior years' expenditures	119,194	17,039
Total parliamentary appropriations used	67,581,102	63,801,534

4. Accounts receivable

	2004	2003
	$	$
Licence fees	2,218,096	1,844,474
Contract Project	377,630	2,513
Other	34,810	1,104,666
Gross receivables	2,630,536	2,951,653
Allowance for doubtful accounts		224,071
Net receivables	2,630,536	2,727,582

The CNSC deleted from its accounts receivable a debt of $224, 071 (2003—nil). This debt arose in 1994 and was declared legally uncollectible in 1995.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

5. Capital assets

Capital asset class	2004				2003
	Opening balance	Additions (disposals) for the year	Accumulated amortization	Net book value	Net book value
	$	$	$	$	$
Informatics equipment and software	848,212	(130,940)	329,049	388,223	363,851
Motor vehicles	427,657	29,935	337,894	119,698	138,957
Furniture and equipment	1,044,973	370,821	527,837	887,957	731,685
Total	2,320,842	269,816	1,194,780	1,395,878	1,234,493

Amortization for the current year amounts to $408,792 (2003 — $352,829) and is included in other expenses on the statement of operations.

6. Deferred revenues

Generally, licence fees are paid in advance of the fee period. Since revenue is recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenue.

	2004	2003
	$	$
Balance at beginning of year	10,210,591	19,210,186
Less: revenue included in licence fees in the year	(9,163,830)	(17,406,524)
Add: fees received in the year for future year licence periods	5,398,841	8,406,929
Balance at end of year	6,445,602	10,210,591

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

7. Summary of expenditures and revenues by cost recovery fee category

	Revenue	Licences provided free of charge (Note 10)	2004 Total value of licences and other revenue	2003 Total value of licences and other revenue	2004 Cost of operations	2003 Cost of operations
	$	$	$	$	$	$
Licensing, certification & compliance						
Regulatory plan activity fees						
Power reactors	26,428,275		26,428,275	26,815,433	32,148,743	30,574,401
Non-power reactors	900,147	242,501	1,142,648	946,112	1,415,411	1,741,702
Nuclear research & test establishments	1,580,560		1,580,560	1,496,932	1,937,790	2,468,127
Particle accelerators	25,006	202,696	227,702	100,300	385,724	305,872
Uranium processing facilities	923,614		923,614	863,083	1,113,162	1,096,460
Nuclear substance processing facilities	430,034		430,034	239,999	581,857	461,594
Heavy water plants	133,426		133,426	247,677	112,698	52,777
Radioactive waste facilities	896,937		896,937	428,405	1,251,051	1,217,980
Fusion facilities	9,387		9,387	65,737	10,366	82,342
Uranium mines and mills	3,136,572		3,136,572	2,679,345	3,914,313	2,942,959
Waste nuclear substance licenses	187,098	240,567	427,665	430,138	489,984	458,923
Total regulatory plan activity fees	34,651,056	685,764	35,336,820	34,313,161	43,361,099	41,403,137
Formula fees						
Nuclear substances	2,767,263	3,157,244	5,924,507	4,447,108	7,321,967	7,539,156
Class II nuclear facilities	90,303	1,646,008	1,736,311	826,852	2,070,465	1,029,770
Dosimetry services	78,789	12,048	90,837	182,178	537,046	439,698
Total formula fees	2,936,355	4,815,300	7,751,655	5,456,098	9,929,478	9,008,624
Fixed fees						
Transport licenses and transport package certificates	291,585	3,048	294,633	213,534	692,018	8[illegible],597
Radiation device and prescribed equipment certificates	92,108	76,208	168,316	31,470	167,756	761,024
Exposure device operator certificates	39,100		39,100		138,198	90,015
Total fixed fees	422,793	79,256	502,049	245,004	997,972	1,657,636
Total licensing, certification & compliance	38,010,204	5,580,320	43,590,524	40,014,263	54,288,549	52,069,397
Non-licensing & non-certification						
Co-operation undertakings					11,162,148	10,693,194
Stake holder relations					6,051,862	5,135,254
Regulatory framework					894,826	1,293,012
Special projects, other revenue and related expenses	4,139,119		4,139,119	881,272	4,076,588	1,027,762
Total non-licensing & non-certification	4,139,119		4,139,119	881,272	22,185,424	18,149,222
Total	42,149,323	5,580,320	47,729,643	40,895,535	76,473,973	70,218,619

Canadian Nuclear Safety Commission—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

8. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

During the year, the CNSC expensed $17,025,131 (2003—$16,106,893) which include services provided without charge of $7,783,155 (2003—$6,959,820) as described in Note 9. The CNSC recognized revenue of $7,508,925 (2003—$3,394,994) which include accounts receivable in the amount of $745,842 (2003—$344,353).

9. Services provided without charge

During the year, the CNSC received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2004	2003
	$	$
Accommodation provided by Public Works & Government Services Canada	4,149,585	3,741,909
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	3,232,418	2,870,657
Salary and associated costs of legal services provided by Justice Canada	207,996	223,000
Audit services provided by the office of the Auditor General of Canada	106,221	56,000
Other	86,935	68,254
	7,783,155	6,959,820

10. Licences provided free of charge by the CNSC

The CNSC provides licenses free of charge to educational institutions; not-for-profit research institutions wholly owned by educational institutions; publicly funded health care institutions, not-for-profit emergency response organizations; and federal departments. The total of these licences amounted to $5,580,320 (2003—$2,537,260).

11. Commitments and contingencies

(a) Commitments

The CNSC has future years contractual obligations for operating leases, of approximately $419,919 (2003—$246,924).

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately $55,250,000 (2003—$55,250,000) were still pending at March 31, 2004. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

12. Employee future benefits

(a) Pension benefits

Both the CNSC and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The CNSC's contribution is currently based on a multiple of the employee's required contributions and may change over time. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The CNSC's contribution to the plan was $4,983,519 (2003—$4,844,416).

(b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefits are not pre-funded and therefore, have no assets.

	2004	2003
	$	$
Employee severance benefits, beginning of year	6,925,239	7,449,587
Expense for the year	1,254,449	1,193,521
Benefits paid during the year	(446,839)	(1,717,869)
Employee severance benefits, end of year	7,732,849	6,925,239

13. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of $75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy.

Canadian Nuclear Safety Commission—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, damages arising from normal emissions and damage due to acts of terrorism. Effective in 2003, the federal government agreed to provide coverage for damage due to acts of terrorism which was previously provided under Coverage A.

NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full $75 million of liability imposed by the NLA. As of March 31, 2004 the total supplementary insurance coverage is $584,500,000 (2003—$584,500,000).

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Premiums received in respect of coverage for damage due to acts of terrorism amount to $134,055 (2003—nil). Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2 (j), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account consolidated in the *Public Accounts of Canada*. During the year, the following activity occurred in this account:

	2004	2003
	$	$
Opening balance	554,921	553,421
Receipts deposited	135,555	1,500
Closing balance	690,476	554,921

14. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

Canadian Polar Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 25, 2004

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the Statement of financial position of the Canadian Polar Commission as at March 31, 2004 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 25, 2004

Canadian Polar Commission—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004 $	2003 $
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	49,442	15,964
Accounts receivable	26,391	14,590
Prepaid expenses	8,562	
Petty cash	600	600
	84,995	31,154
Non-financial assets		
Capital assets (Note 4)	109,601	64,824
	194,596	95,978

	2004 $	2003 $
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued liabilities	70,963	30,554
Vacation pay accrual	26,842	22,960
Deferred capital funding	24,370	
Employee severance benefits (Note 7b)	72,343	71,125
	194,518	124,639
NET ASSETS (LIABILITIES)	78	(28,661)
	194,596	95,978

Commitments (Note 8)

The accompanying notes are an integral part of these financial statements.

Approved by:

PETER JOHNSON
Chairperson

MICHAEL P. ROBINSON
Board Member

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2004 $	2003 $
Revenues		
Contributions for workshop	36,808	
Amortization of deferred capital funding	630	
	37,438	
Expenses		
Salaries and employee benefits	419,113	427,437
Professional and special services	222,499	193,097
Travel and relocation	125,302	139,195
Accommodation	86,853	80,352
Printing and publishing	52,125	52,596
Contributions	24,850	27,200
Amortization of capital assets	23,875	21,864
Honoraria to Board members	22,890	19,950
Telephone and telecommunications	11,539	10,407
Office expenses and equipment	10,327	9,681
Materials and supplies	9,594	6,020
Postage and courier services	9,091	12,005
Bad debts		3,159
	1,018,058	1,002,963
Net cost of operations	980,620	1,002,963

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31

	2004 $	2003 $
Net assets, beginning of year	(28,661)	20,370
Net cost of operations	(980,620)	(1,002,963)
Services provided without charge by other Government departments and agencies (Note 6)	44,704	43,603
Net cash provided by Government (Note 3c)	938,763	931,092
Change in due from the Consolidated Revenue Fund	33,478	(13,177)
Amortization of accommodation rebate	(7,586)	(7,586)
Net assets (liabilities), end of year	78	(28,661)

The accompanying notes are an integral part of these financial statements.

Canadian Polar Commission—*Continued*

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

	2004 $	2003 $
Operating activities		
Net cost of operations	980,620	1,002,963
Non-cash items:		
Services provided without charge by other Government departments and agencies	(44,704)	(43,603)
Amortization of capital assets	(23,875)	(21,864)
Amortization of deferred capital funding	630	
Increase in employee severance benefits	(1,218)	(7,652)
Amortization of accommodation rebate	7,586	7,586
Net change in non-cash working capital	(23,928)	(9,921)
Cash used in operating activities	895,111	927,509
Investing activities		
Acquisitions of capital assets	68,652	3,583
Contribution received for the acquisition of capital assets	(25,000)	
Cash used in investing activities	43,652	3,583
Net cash provided by Government (Note 3e)	938,763	931,092

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Financial Position and the Statement of Operations are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

(c) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

(d) Pension benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(e) Employee severance benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through future Parliamentary appropriations.

(f) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to Net Assets (Liabilities).

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Contributions

Contributions are recognized in the year in which the conditions for payments are met.

(h) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Amortization period
Informatics equipment and software	5 years

(i) Deferred capital funding

Contributions received for the purchase of capital assets are deferred and amortized on the same basis as the related asset.

(j) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

(k) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets. Actual results could differ from those estimated.

3. Parliamentary appropriations

(a) Reconciliation of net cost of operations to total appropriations used

	2004 $	2003 $
Net cost of operations	980,620	1,002,963
Adjustments for items not affecting appropriations:		
Services provided without charge by other Government departments and agencies	(44,704)	(43,603)
Contributions received for capital funding	(25,000)	
Change in vacation pay accrual	(3,882)	(5,857)
Change in employee severance benefits	(1,218)	(7,652)
Amortization of capital assets	(23,875)	(21,864)
Amortization of accommodation rebate	7,586	7,586
Amortization of deferred capital funding	630	
Other adjustments	3,045	(3,157)
	893,202	928,416
Adjustment for items affecting appropriations:		
Capital asset acquisitions	68,652	3,583
Salary expense affecting appropriations in future years	10,000	
Total appropriations used	971,854	931,999

(b) Reconciliation of parliamentary appropriations voted to total appropriations used

	2004 $	2003 $
Indian Affairs and Northern Development—Vote 45	894,000	893,000
Supplementary Vote 45b	38,072	
Transfer from Treasury Board—Vote 15 for salary adjustments	3,000	2,000
	935,072	895,000
Less: lapsed amount	26,431	37,108
	908,641	857,892
Statutory contributions to employee benefit plans	63,213	74,107
Total appropriations used	971,854	931,999

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Reconciliation of net cash provided by Government to total appropriations used

	2004	2003
	$	$
Net cash provided by Government	938,763	931,092
Net change in non-cash working capital charged to votes	23,928	9,921
Adjustment to vacation pay accrual	(3,882)	(5,857)
Other adjustments	3,045	(3,157)
Salary expense affecting appropriation in future years	10,000	
Total appropriations used	971,854	931,999

4. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Balance end of year
	$	$	$
Informatics equipment and software	112,089	68,652	180,741

Accumulated amortization	Balance beginning of year	Current year amortizations	Balance end of year
	$	$	$
Informatics equipment and software	47,265	23,875	71,140
Net capital assets	64,824		109,601

5. Related party transactions

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge. During the year, the Canadian Polar Commission expensed $177,187 (2003—$187,715) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of $44,704 (2003—$43,605) as described in note 6. Additionally, the Canadian Polar Commission has accounts receivable of $26,391 (2003—$14,590) from other departments, agencies and Crown corporations.

6. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at their estimated fair value in the financial statements as follows:

	2004	2003
	$	$
Salary and associated costs of human resource management by Department of Indian Affairs and Northern Development	4,000	4,000
Audit services provided by the Office of the Auditor General	15,000	15,000
Public service health and dental plans provided by Treasury Board	25,704	24,603
	44,704	43,603

7. Employee future benefits

a) Pension benefits

Both the Canadian Polar Commission and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The Commission's contribution is currently based on a multiple of the employee's required contributions and may change over time. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the Plan was $45,008 for the year ended March 31, 2004 (2003—$52,098).

b) Employee Severance Benefits

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plan for the year ended March 31, 2004 was $1,218 (2003—$7,652).

This benefit plan is not pre-funded and therefore has no related assets. The liability recognized in the Statement of Financial Position at March 31, 2004 respecting this benefit plan is $72,343 (2003—$71,125).

Canadian Polar Commission—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

8. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of $121,819 for future years.

Minimum future lease payments are as follows:

	$
2004-2005	98,597
2005-2006	21,282
2006-2007	1,940
Total	121,819

9. Artwork donation

A model ship appraised at approximately $24,000 was donated to the Canadian Polar Commission in 2003-2004 for the decoration of its offices. Work of art donated to the Canadian Polar Commission are not recorded in the books of accounts.

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2004 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Board's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as other applicable government policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the appointed independent auditor for the Board.

Approved by:

CHARLES H. SIMPSON
Acting Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer.

Gatineau, Canada
May 26, 2004

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD AND TO THE PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of financial position of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2004 and the statements of operations, and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
May 26, 2004

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Due from the CRF	2,775	3,152
Receivables and advances (Note 4)	96	765
Total financial assets	2,871	3,917
Non-financial assets		
Prepayments	32	69
Inventories not for re-sale	115	130
Property and equipment (Note 5)	4,312	4,122
Total non-financial assets	4,459	4,321
Total assets	7,330	8,238

	2004	2003
LIABILITIES		
Accounts payable and accrued liabilities	2,786	3,317
Accrual for employee vacation and overtime	960	910
Employee severance benefits	3,402	3,242
Total liabilities	7,148	7,469
NET ASSETS	182	769
Total liabilities and net assets	7,330	8,238

Contingent liabilities and commitments (Note 9 and Note 10 respectively)
The accompanying notes form an integral part of these financial statements.

Approved by:

CHARLES H. SIMPSON
Acting Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Revenues		
Sales of goods and services	15	27
Other non-tax revenues	11	86
Total revenues	26	113
Expenses		
Salaries and wages	19,897	17,924
Employee benefit plans	4,982	4,489
Professional and special services	3,505	4,384
Transportation and communications	2,011	1,892
Accommodation	1,745	1,700
Amortization	1,104	1,050
Utilities, materials and supplies	622	654
Purchased repair and upkeep	600	541
Information	304	1,481
Loss on disposal of property and equipement	197	43
Rentals	75	112
Construction and/or acquisition of machinery and equipment	70	184
Miscellaneous expenses	18	30
Total expenses	35,130	34,484
Net operating results	(35,104)	(34,371)
Other income (Note 6)	196	326
Other expenses (Note 6)	196	326
Net results	(35,104)	(34,371)
Net assets, beginning of year	769	505
Net cash provided by Government (Note 3c)	31,789	31,211
Change in due from the CRF	(377)	416
Services provided without charge (Note 8)	3,105	3,008
Net assets, end of year	182	769

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Operating activities		
Net results	35,104	34,371
Non-cash items included in net results:		
Services provided without charge (Note 8)	3,105	3,008
Amortization of property and equipment	1,104	1,050
Employee severance benefits	160	143
Loss on disposal of property and equipement	197	41
Revenues from other Government departments		38
	4,566	4,280
Statement of financial position adjustments:		
Change in liabilities	(481)	671
Change in cash, receivables, advances, prepayments, inventories not for re-sale and prepaid expenses	807	(656)
	326	15
Cash used in operating activities	30,212	30,076
Investing activities		
Acquisitions of property and equipment	1,577	1,135
Cash used in investing activities	1,577	1,135
Net cash provided by Government (Note 3c)	31,789	31,211

The accompanying notes form an integral part of these financial statements.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. In its day-to-day activities the CTAISB is more commonly known by the name Transportation Safety Board of Canada, or simply the TSB.The objective of the CTAISB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the CTAISB may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles.

(a) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3a) to these financial statements provides information regarding the source and disposition of these authorities. Note 3b) provides a high-level reconciliation between the two bases of reporting. Note 3c) presents the reconciliation to Net Cash Provided by Government.

(b) Due from the CRF—As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

(c) Revenues—These are accounted for in the period in which the underlying transaction occurs that gives rise to the revenues.

(d) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded in future years as they are paid.

(e) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.

(f) Contributions to Pension plans—Are recognized in the period that the contributions are made. The calculation of contributions is an estimate based on a government-wide average adjusted annually. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.

(g) Services provided without charge by other government departments—Are recorded as operating expenses. Note 8 provides estimates of the more significant types of services provided to the CTAISB without charge.

(h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(i) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

(j) Property and equipment—All assets plus leasehold improvements having an initial cost of $2,000 or more are recorded at their acquisition cost. Amortization of property and equipment is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Asset Class	Amortization Period
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

(k) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using exchange rates in effect at year-end.

(l) Measurement uncertainty—The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful lives of property and equipment, employee severance benefits, contributions to pension plans and the assessment of contingent liabilities.

3. Parliamentary appropriations

a) Reconciliation of Parliamentary appropriations voted to authorities used

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 15—CTAISB Operating expenditures	22,304	21,510
Supplementary Vote 15a		3,995
Supplementary Vote 15b	4,889	1,353
Transfer from Treasury Board—Vote 10	163	406
Transfer from Treasury Board—Vote 15	2,139	1,415
Contribution to employee benefit plans	3,511	3,098
Total Parliamentary appropriations voted	33,006	31,777
Less: lapsed appropriations	1,045	562
Total appropriations voted used	31,961	31,215
Statutory authorities:		
Spending of proceeds from disposal of surplus Crown assets	96	39
Spending of revenues as per *FAA* section 29.1		22
Total statutory authorities used	96	61
Total authorities used	32,057	31,276

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

b) Reconciliation of net results to appropriations used

	2004	2003
	(in thousands of dollars)	(Note 11)
Net results	35,104	34,371
Adjustments for items not affecting appropriations:		
Less		
Services provided without charge	3,105	3,008
Amortization	1,104	1,050
Employee severance benefits	160	143
Loss on disposal of property and equipment	197	43
Vacation pay	50	96
Inventory used	43	81
Prepayments	37	
Justice Canada legal service	14	
Spending of cost recovery		22
	4,710	4,443
Add		
Gain on sale		2
PAYE adjustment		9
Non-tax revenue	49	85
Refund of prior years expenditures	9	7
	58	103
Adjustments for items affecting appropriations:		
Add		
Capital acquisitions	1,577	1,121
Prepaids		43
Inventory purchased	28	45
Leasehold improvements		14
	1,605	1,223
Less		
Proceeds from the disposal of surplus crown assets	96	39
	96	39
Total appropriations voted used	31,961	31,215

c) Reconciliation to net cash provided by Government

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	31,789	31,211
Revenues	26	113
Net change in non-cash working capital balance charged to the vote	146	(109)
Total appropriations used	31,961	31,215

4. Receivables and advances

	2004	2003
	(in thousands of dollars)	
GST refundable	76	554
Other Government departments	12	165
Advances to employees	8	8
External parties		38
Total	96	765

The change in GST refundable is due to timing difference.

5. Property and equipment

Asset class	Historical cost March 31, 2003	Additions	Disposals	Accumulated amortization March 31, 2004	Net book value March 31, 2004	Net book value March 31, 2003
	(in thousands of dollars)					
Buildings	2,715			1,820	895	1,007
Furniture	1,069	84	102	666	385	363
Office equipment	405	6	75	278	58	87
Laboratory equipment	3,701	658	1,940	1,670	749	415
Informatics hardware	5,108	579	1,853	2,520	1,314	1,320
Informatics software	372	89		219	242	286
Motor vehicles	873	125	160	285	553	547
Other vehicles	113	36		47	102	72
Leasehold improvements	34			20	14	26
Total	14,390	1,577	4,130	7,525	4,312	4,123

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Other income / expenditures

The CTAISB is responsible for coordinating the financial management of funds for the networks of small federal agencies. The revenues consist of contributions from all agencies to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each government department will report its respective portion of expenditures in its financial statements.

7. Expenditures related to the Swissair Flight 111 Accident Investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB had the responsibility to conduct a thorough investigation of the accident. The investigation is now completed at a total cost of $58 million. The current year expenditures relating to this investigation total $516,000 and are included in the Statement of Operations. There are no significant future costs anticipated.

8. Related party transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined in Note 2g), are provided without charge.

SERVICES PROVIDED WITHOUT CHARGE

	2004	2003
	(in thousands of dollars)	
Public Works and Government Services Canada—Accommodation, accommodation alteration and other services	1,745	1,700
Treasury Board of Canada—Employer's contributions to the health insurance plans	1,295	1,221
Office of the Auditor General of Canada—External audit	49	60
Human Resources Development Canada—Administration of workers' compensation	16	27
Total	3,105	3,008

9. Contingent liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Board's financial statements.

For the year ended March 31, 2004 there are various outstanding legal actions against the CTAISB. No liability has been recorded in the financial statements since management of the CTAISB consider them unlikely to be successful.

10. Commitments

The nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Presently, such commitments apply only to the next year. Major commitments that can be reasonably estimated are as follows:

	2005	Total
	(in thousands of dollars)	
Acquisition of goods and services	2,623	2,623

11. Comparative figures

Certain of the 2003 comparative figures in Note 3 have been reclassified to conform to the current year's presentation.

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2004 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

DENNIS COOLEY
Executive Director

DENIS PELCHAT
Senior Full-Time Financial Officer

June 11, 2004

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2004	2003
	$	$
ASSETS		
Financial assets:		
Receivables		
Other Government departments	7,896	78,613
External parties		3,297
Advances	1,000	1,000
Total financial assets	8,896	82,910
Non financial assets:		
Capital assets	271,058	
Total assets	279,954	82,910

	2004	2003
	$	$
LIABILITIES		
Accounts payable and accrued liabilities	359,843	540,722
Provision for vacation pay and accumulated overtime	84,900	92,200
Total liabilities	444,743	632,922
NET ASSETS		
Net assets, beginning of year	(550,012)	(389,117)
Cost of operations	(3,476,623)	(3,182,008)
Net cash provided by Government	3,698,046	2,893,113
Services provided without charge (Note 6)	163,800	128,000
Total net assets	(164,789)	(550,012)
Total liabilities and net assets	279,954	82,910

Commitments (Note 7)
The accompanying notes are an integral part of the financial statements.

Law Commission of Canada—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Expenses		
Salaries and wages	1,445,893	1,335,697
Professional and special services	1,051,816	935,402
Information	452,307	319,237
Travel and relocation	173,675	209,563
Rentals	160,859	137,046
Communication	61,346	59,959
Amortization of capital asset	33,882	
Vacation pay and accumulated overtime	32,807	4,553
Repairs	24,035	36,986
Utilities, material and supplies	20,951	39,961
Equipment expenses	18,769	103,552
Miscellaneous	283	52
Cost of operations	3,476,623	3,182,008

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Cost of operations	(3,476,623)	(3,182,008)
Non-cash items included in cost of operations:		
Amortization of capital assets	33,882	
Services provided without charge	163,800	128,000
Statement of financial position adjustments:		
Change in financial assets	74,014	(33,023)
Change in liabilities	(188,179)	193,918
Net cash used in operating activities	(3,393,106)	(2,893,113)
Capital activities		
Capital assets		
Acquisitions	(304,940)	
Net cash used in capital activities	(304,940)	
Net cash provided by Government	(3,698,046)	(2,893,113)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and purpose

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997. The Commission's expenditures are funded by an annual appropriation from Parliament.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on Generally Accepted Accounting Principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, all such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional details and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 8 to these financial statements provides information regarding the source and disposition of these authorities.

Law Commission of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

(c) Expenses

Expenses are recorded when the underlying transaction or expense occurs subject to the following:

— Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.

— Vacation pay and overtime are expensed in the year that the entitlement occurs.

— Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.

— Services provided without charge by other government departments and agencies are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to the Net Assets.

(d) Receivables

Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(e) Capital assets

Leasehold improvements having an initial cost greater than $5,000 are recorded at cost and are amortised on a straight line basis over the term of the lease. Amortisation commences the month following the asset is put in services.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are accrued liabilities, provision for vacation pay and accumulated overtime and amortisation of capital assets.

4. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See Note 6)

5. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
	$	$	$	$
Leasehold improvements		304,940		304,940

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
	$	$	$	$
Leasehold improvements		33,882		33,882
Net capital assets		271,058		271,058

6. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These amounts are reflected in the Statement of Operations.

	2004	2003
	$	$
Accommodation provided by PWGSC	80,900	67,600
Contributions covering employers' share of employees insurance premiums and expenditures paid by TBS	82,900	60,400
	163,800	128,000

Law Commission of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Concluded*

7. Commitments

The Commission signed some multi-year contracts regarding operating leases whereby the Commission will be committed to make some future payment when the services are rendered. Future year commitments are as follows:

	$
2004-2005	89,600
2005-5006	89,600
2006-2007	59,100

8. Parliamentary appropriations

	2004	2003
	$	$
Operating expenditures Vote 35	2,943,000	2,915,000
Supplementary Vote 35a		47,896
Supplementary Vote 35b	543,804	
Transfer from TB Vote 10	11,100	
Transfer from TB Vote 15	23,000	36,000
	3,520,904	2,998,896
Lapsed	112,260	92,487
	3,408,644	2,906,409
Contributions to employee benefits plan	204,262	215,233
Use of appropriations	3,612,906	3,121,642

9. Reconciliation cost of operations to appropriations used

	2004	2003
	$	$
Cost of operations	3,476,623	3,182,008
Adjustments for items affecting cost of operations but not affecting appropriations:		
Services provided without charge	(163,800)	(128,000)
Adjustment to previous year's expenditures	21,725	62,934
Change in provision for vacation pay and accumulated overtime	7,300	4,700
Amortization	(33,882)	
	(168,657)	(60,366)
Adjustments for items not affecting cost of operations but affecting appropriations:		
Capital acquisitions	304,940	
Use of appropriations	3,612,906	3,121,642

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 2, 2004

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March31,2004 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31,2004 and the results of its operations and its cash flow for the year then ended in accordance with its Canadian generally accepted accounting principles.

Micheline Éthier Massicotte, CA
Principal
for the Auditor General of Canada

Montreal, Canada
June 18, 2004

National Battlefields Commission—
Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003
	$	$
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	378,240	566,529
Accounts receivable from other Government departments	8,592	
	386,832	566,529
Non-financial assets		
Capital assets (Note 4)	13,465,131	14,237,023
Deferred charges	184,514	
	13,649,645	14,237,023
	14,036,477	14,803,552

	2004	2003
	$	$
LIABILITIES		
Accounts payable and accrued liabilities	311,744	442,110
Accounts payable and accrued liabilities to other Government departments	33,742	91,039
Employee severance benefits (Note 7)	462,246	418,877
Salary and vacation payable	107,774	95,074
	915,506	1,047,100
Net assets	13,120,971	13,756,452
	14,036,477	14,803,552

Commitment (Note 8) and Contingencies (Note 9).
The accompanying notes are an integral part of the financial statements.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Net results	8,175,504	7,985,341
Non-cash items included in net results:		
Amortization of capital assets	(783,530)	(775,459)
Amortization of deferred charges	(9,711)	
Services provided without charge	(60,000)	(58,000)
Statement of financial position adjustments:		
Net change in non-cash working capital balances	188,289	562,844
Change in provisions for employee severance benefits, vacation and overtime	(48,103)	(40,304)
Deferred charges	194,225	
Cash used for operating activities	7,656,674	7,674,422
Investing activities		
Acquisition of capital assets	11,638	291,837
Cash used for investing activities	11,638	291,837
Net cash provided by Government	7,668,312	7,966,259

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Cost of operations (Note 6)		
Grants in lieu of taxes	3,635,992	3,606,493
Conservation and landscaping of the Plains	2,242,742	2,229,212
Corporate services	1,921,708	1,525,782
Development of the Plains	1,013,094	1,292,098
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
	9,606,777	9,429,044
Revenues		
Parking	855,532	942,398
Educational activities and welcoming of visitors	307,524	249,114
Rent	196,854	178,982
Other revenues	58,289	53,387
	1,418,199	1,423,881
Net cost of operations	8,188,578	8,005,163
Total income from the trust fund (Note 5)	(13,074)	(19,822)
Net results	8,175,504	7,985,341
Net assets, beginning balance	13,756,452	14,367,878
Net results	(8,175,504)	(7,985,341)
Net cash provided by Government	7,668,312	7,966,259
Change in due from Consolidated Revenue Fund	(188,289)	(650,344)
Services provided without charge	60,000	58,000
Net assets, ending balance	13,120,971	13,756,452

The accompanying notes are an integral part of the financial statements.

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cap-aux-Diamants;
- The Plains of Abraham Discovery Pavilion on Wilfrid Laurier Avenue;
- The Maison Louis St-Laurent situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred.

(d) Vacation pay and overtime

Vacation pay and overtime are expensed in the year that the entitlement occurs.

(e) Contribution to Public Service Superannuation Plan

The Commission's contributions are recorded on an accrual basis in the year the corresponding service is rendered by the employees. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

(f) Employee Severance Benefits

Employee severance benefits are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The employee severance benefits are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. The liability represents an obligation of the Commission that is funded through Parliamentary appropriations on a pay-as-you-go basis.

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net assets.

(h) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(i) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

Asset Class	Amortization Period
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other	5 to 15 years

(j) Deferred charges

Restoration charges related to assets that are not the property of the Commission are recorded at cost and amortized on a straight-line basis over the term of the contract.

(k) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different that total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net results to Parliamentary appropriations used

	2004	2003
	$	$
Net results	8,175,504	7,985,341
Adjustments for items not affecting appropriations:		
Less:		
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
Services provided without charge by a Government department	60,000	58,000
Increase in the provisions for employee severance benefits, vacation and overtime	48,103	40,304
Add:		
Non-tax income	1,418,199	1,423,881
Income from National Battlefields Trust Fund	13,074	19,822
	8,705,433	8,555,281
Adjustments for items affecting appropriations:		
Add:		
Acquisition of capital assets	11,638	291,837
Deferred charges	194,225	
Total appropriations used	8,911,296	8,847,118

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2004	2003
	$	$
Parliamentary appropriation voted:		
Canadian Heritage		
Operating and capital expenditures	7,186,000	7,285,825
Lapsed appropriation	(106,263)	(308,989)
	7,079,737	6,976,836
Statutory—Contributions to employee benefit plans	413,360	446,401
Expenditures pursuant to sub-section 29.1(1) of the FAA	1,418,199	1,423,881
Total appropriations used	8,911,296	8,847,118

National Battlefields Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Capital asset class	2004				2003
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	$	$	$	$	$
Land	724,710			724,710	724,710
Buildings	11,697,422		3,249,781	8,447,641	8,886,697
Works and infrastructure	5,577,776		1,796,753	3,781,023	3,966,125
Material and tools	992,509	5,330	825,254	172,585	235,028
Motor vehicles and other	919,510	6,308	586,646	339,172	424,463
	19,911,927	11,638	6,458,434	13,465,131	14,237,023

Amortization expense for the period ended March 31, 2004 is $783,530 ($775,459 in 2003).

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, a Trust fund was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September1984, the Trust fund has been governed by subsection9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2004	2003
	$	$
Income		
Donations		8,691
Interest	13,074	11,131
	13,074	19,822
Total income	(13,074)	(19,822)
Balance at beginning of the year	516,864	497,042
Balance at end of year, deposited with the Receiver General for Canada	529,938	516,864

6. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

The Corporate Services includes the provision of management, administration and financial services.

National Battlefields Commission—
Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE	2004	2003
	$	$
Grants in lieu of taxes	3,635,992	3,606,493
Salaries and benefits	2,975,036	2,911,067
Utilities, materials and supplies	710,447	719,331
Professional services	782,620	726,489
Maintenance	385,549	394,190
Publicity	159,669	132,090
Transportation and communication	84,643	80,090
Rental	19,580	25,835
Services provided without charge	60,000	58,000
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
	9,606,777	9,429,044

7. Employee future benefits

Employees of the Commission are entitled to specific benefits on or after termination or retirement, as provided for under their collective agreements or conditions of employment.

(a) Pension benefits

The Public Service Superannuation Plan required the Commission to contribute at a rate of 2.14 times the employee's contributions (2.14 in 2003). The Commission's contributions to the Plan during the year was $294,313 ($313,820 in 2003).

(b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not funded, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2004	2003
	$	$
Allowance for employee severance benefits, beginning of year	418,877	388,054
Expense for the year	51,360	53,381
Benefits paid during the year	(7,991)	(22,558)
Allowance for employee severance benefits, end of year	462,246	418,877

8. Commitment

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is $87,522. The lease is for 15 years, beginning on April 1, 1991.

9. Contingencies

Claims have been made against the Commission totalling $396,959 for alleged damages mainly regarding the flood of the Cap-aux-Diamants in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

10. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

11. Comparative figures

Some figures of the 2003 financial statements have been reclassified to conform to the presentation of 2004.

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2004 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

MICHAEL RAYMONT
Acting-President

DANIEL GOSSELIN
Senior Financial Officer

June 15, 2004

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Accounts receivables —		
Non-tax revenues (Schedule 1)	14,170	17,036
Less: allowance for doubtful accounts	722	1,038
	13,448	15,998
Investment—H.L. Holmes Fund (Schedule 2)	3,988	3,711
Accountable advances to employees	62	65
Other loans and advances	1,516	20,522
Total financial assets	19,014	40,296
Non-financial assets		
Prepaid expenses (Schedule 3)	9,185	10,814
Inventories held for consumption	3,212	3,601
Capital assets (Schedule 4)	1,023,988	934,464
Less: accumulated amortization	547,251	505,565
Total non-financial assets	489,134	443,314
Total assets	508,148	483,610

	2004	2003
LIABILITIES AND GOVERNMENT OF CANADA EQUITY		
Liabilities		
Accounts payable and accrued liabilities (Schedule 5)	92,583	113,118
Allowances for employee benefits	33,616	28,392
Deferred revenues (Schedule 6)	29,866	27,835
Other liabilities (Schedule 7)	12	5
Total liabilities	156,077	169,350
Equity		
Government equity, beginning of year	314,260	221,887
Add: net cash provided by Government	626,459	646,123
Deduct: net operating deficit	588,648	553,750
Government equity, end of year	352,071	314,260
Total liabilities and Government equity	508,148	483,610

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Revenues (Schedule 8)		
Sales of goods and services to parties outside the Government	69,663	74,779
Sales of goods and services to parties within the Government	5,300	4,775
Revenues from joint research projects and cost sharing agreements	21,864	16,874
Other revenues	10,594	4,824
Total revenues	107,421	101,252
Expenses (Schedule 9)		
Transfer payments	132,980	147,170
Program expenses		
Personnel operating expenses	350,672	295,142
Operating and maintenance expenses	163,752	169,294
Amortization expenses on capital assets (Schedule 4)	47,501	41,410
Loss on disposal of physical assets	362	217
Loss or gain on foreign exchange revaluations at year-end	(114)	141
Bad debts	114	1,030
Losses on write-offs and write-downs	802	598
Total program expenses	563,089	507,832
Total expenses	696,069	655,002
Net deficit	(588,648)	(553,750)
Net assets / liabilities, beginning of year	314,260	221,887
Add: net cash provided by Government	626,459	646,123
Net assets / liabilities, end of year	352,071	314,260

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2004	2003
Net deficit	(588,648)	(553,750)
Deduct: non-cash items included in net results		
Amortization of capital assets	47,501	41,410
Losses on write-offs and write-downs	802	598
Net loss on disposal of physical assets	362	217
Statement of financial position adjustments:		
Change in liabilities	(13,273)	6,617
Change in cash, receivables, prepayments, inventories, prepaid expenses and deferred charges	26,387	(19,321)
Adjustment to equity:		
Net equity advance		(5,438)
Post-capitalization of assets	(10,066)	
Cash applied to operating activities	(536,935)	(529,667)
Investing activities		
Net acquisitions of capital assets	(88,155)	(50,430)
Work-in-progress	(1,369)	(66,026)
Net cash provided by Government	(626,459)	(646,123)

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966–67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 10 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 11 provides a high-level reconciliation between the two bases of reporting.

(c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.

(d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.

(e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred revenues.

(f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal year 2003-2004, these services amounted to about $15 million.

(g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(h) Inventories are valued as follows:

- Not for resale—Inventories not for resale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
- For resale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.

(i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of $5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straight-line method based on their estimated useful life as follows:

Asset Class	Amortization Period
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Motor vehicles	5 years
Aircraft	10 years

(j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.

(k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.

4. Changes in accounting policies

There were no changes made to the accounting policies in fiscal year 2003-2004.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2004, the NRC had the following outstanding commitments:

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

Fiscal Year	Grants and contributions (in millions of dollars)
2004-2005	57
2005-2006	36
2006-2007	36
2007-2008	36
2008-2009	13

Significant commitments for the five-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	35
Tri-University Meson Facility	97
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, 2004 there were sixteen legal actions pending for which no liability is recognized.

SCHEDULE 1
RECEIVABLES—NON-TAX REVENUES AS AT MARCH 31

	2004			2003		
	Other gov. depts.	External parties	Total	Other gov depts.	External parties	Total
			(in thousands of dollars)			
Accounts receivables— Non-tax revenues		12,141	12,141		14,682	14,682
Accrued receivables		1,465	1,465		1,795	1,795
Refunds of program expenses		10	10		28	28
Other receivables	554		554	531		531
Sub-total	554	13,616	14,170	531	16,505	17,036
Less: allowance for doubtful accounts		722	722		1,038	1,038
Total accounts receivable—Net	554	12,894	13,448	531	15,467	15,998

SCHEDULE 2
INVESTMENT—H.L. HOLMES FUND AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	2004	2003
	(in thousands of dollars)	
Investment at beginning of period, April 1	3,711	3,256
Net income during year	277	455
Investment at end of period, March 31	3,988	3,711

SCHEDULE 3
PREPAID EXPENSES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
Subscriptions (journals, magazines, libraries, etc)	8,613	9,852
Memberships (professional and scientific associations, credit bureaus, etc.)	388	962
EDP Services	20	
Repair—EDP Equipment	82	
EDP Software License	82	
Total	9,185	10,814

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 4
CAPITAL ASSETS

Capital assets [1]	Depreciation rate [2]	Opening balance April 1, 2003	Additions during year	Deletions during year		Closing balance March 31, 2004
				Disposals	Write-offs	
	%	(in thousands of dollars)				
Land	*	10,912				10,912
Buildings	4	294,371	56,630			351,001
Facilities[3]	4		1,035			1,035
Works and infrastructure	4	16,910	2,544			19,454
Machinery and equipment	20	403,707	27,927	2,375	141	429,118
Informatics equipment	20	85,660	5,102	3,416	290	87,056
Informatics software[4]	20	1,973	1,278			3,251
Aircrafts	10	9,909	40	350		9,599
Motor vehicles	20	2,552	217	32	14	2,723
Buildings under construction	*	102,106	58,913	57,681	56	103,282
Works in progress	*	4,149	338	2,544		1,943
In-house software	*	1,183	2,732			3,915
Other	*	1,032	111	443		700
Total		934,464	156,867	66,841	501	1,023,989

AMORTIZATION SCHEDULE

Capital assets [1]	Depreciation rate [2]	Accumulated depreciation April 1, 2003 [5]	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2004
			Disposals	Write-offs		
	%	(in thousands of dollars)				
Buildings	4	167,372			12,883	180,255
Facilities	4				14	14
Works and infrastructure	4	9,392			647	10,039
Machinery and equipment	20	249,025	1,749	141	24,772	271,907
Informatics equipment	20	69,058	3,251	290	6,649	72,166
Informatics software	20	287			1,790	2,077
Aircrafts	10	8,629	350		497	8,776
Motor vehicles	20	1,802	19	14	248	2,017
Total		505,565	5,369	445	47,500	547,251

* Not available.

[1] Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

[2] The straight-line method of depreciation is used.

[3] The capital assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

[4] Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

[5] The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 5
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
Accounts payable at year-end	68,531	89,086
Accrued salaries and wages	5,203	2,798
Withholding tax	1	13
Other payables to other Government departments	16,371	17,720
Goods and services tax (including HST) payable to CCRA	335	306
Provincial sales tax, excluding HST	112	78
Contractors' holdbacks	2,030	3,117
Total	92,583	113,118

SCHEDULE 6
DEFERRED REVENUES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
Deferred revenues	9,356	5,056
Deferred revenues—Specified purpose accounts	20,510	22,779
Total	29,866	27,835

SCHEDULE 7
OTHER LIABILITIES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
General suspense accounts	4	3
Garnisheed salaries	8	2
Total	12	5

SCHEDULE 8
REVENUES FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Sales of goods and services to parties outside the Government		
Rights and privileges	5,327	7,240
Lease and use of property	2,509	2,075
Services of a non-regulatory nature	1,347	1,412
Sales of goods and information products	9,719	10,771
Other fees and charges	50,761	53,281
	69,663	74,779
Sales of goods and services to parties within the Government		
Rights and privileges		613
Lease and use of property	20	15
Services of a non-regulatory nature	5,227	4,082
Sales of goods and information products	53	65
	5,300	4,775
Gains on disposal of non-capital assets to outside parties		308
Interest on overdue accounts receivable	22	
Interest H.L. Holmes Fund	276	456
Crown assets disposal	160	
Donations and bequests	70	
Revenues from joint project and cost sharing agreements	21,864	16,874
Post capitalization revenue	10,066	4,060
Total	107,421	101,252

National Research Council of Canada— *Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 9
EXPENSES
FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Transfer payments		
Other transfers to individuals	340	142
Industrial development payments	126,879	140,114
Other transfers to international organisations	5,761	6,914
	132,980	147,170
Personnel operating expenses		
Salaries and wages (including allowances)	298,081	246,366
Employer contribution costs	52,591	48,776
	350,672	295,142
Operating and maintenance expenses	163,752	169,294
Amortization expenses on capital assets (Schedule 4)		
Buildings and facilities	12,897	11,598
Works and infrastructure	647	593
Machinery and equipment	24,772	22,067
Informatics equipment	6,650	6,180
Informatics purchased and developed software	1,790	246
Aircraft	497	491
Motor vehicles	248	235
	47,501	41,410
Loss on disposal of physical assets	362	217
Loss on foreign exchange revaluations at year-end	(114)	141
Bad debts	114	1,030
Losses on write-offs and write-downs	802	598
Total	696,069	655,002

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 10
SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of funding	Authorities available for use in the current year	Authorities used in the current year	Lapsed or (overexpended)	Authorities available for use in subsequent years	Authorities used in the previous year
	(in thousands of dollars)				
Operating expenditures	398,314	386,550	11,763		332,501
Capital expenditures	71,311	71,310	1		98,378
Grants and contributions	135,380	1[illegible]3,456	1,924		147,188
Spending of revenues pursuant to paragraph 5 (1)(e) of the *National Research Council Act*	88,097	61,411		26,686	91,304
Contributions to employee benefit plans	52,591	52,591			48,776
Spending of proceeds from the disposal of surplus Crown assets	178	167		11	730
Program total (budgetary)	745,871	705,485	13,688	26,697	718,877

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THEYEAR ENDED MARCH 31

Business lines	Authorities available for use in the current year	Authorities used in the current year	Lapsed or (overexpended)	Authorities available for use in subsequent years	Authorities used in the previous year
	(in thousands of dollars)				
Research and technology innovation	463,823	425,885	21,371	16,567	429,084
Support for innovation and the national science and technology infrastructure	201,754	184,011	10,472	7,271	179,558
Program management	80,294	95,589	(18,155)	2,859	110,235
Program total (budgetary)	745,871	705,485	13,688	26,697	718,877

National Research Council of Canada— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Concluded*

SCHEDULE 11
RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Net results	588,648	553,750
Adjustments for items not affecting appropriations:		
Less:		
Amortization of capital assets	(47,500)	(41,410)
Trust fund	(20,984)	(18,102)
Vacation pay	(5,224)	2,907
Bad debt write-offs	(114)	(1,030)
Loss on foreign exchange	114	(141)
Net loss on disposal of assets	(362)	(217)
Loss on write-off and write-down of assets	(802)	(598)
Sub-total	(74,872)	(58,591)
Add:		
Revenues	107,421	101,252
Reallocation of capital asset expenditures	52,371	66,751
Prepayments	(1,628)	1,168
Adjustment of previous years accounts payable—PAYE	1,320	1,475
Adjustment of prior years expenditures	792	98
Year-end adjustment for outstanding invoices (expenditures)	818	3,190
Sub-total	161,094	173,934
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	30,612	49,631
Inventory purchased	3	153
Sub-total	30,615	49,784
Total appropriations used	705,485	718,877

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

EUGENE NYBERG
Acting Executive Director and Chief Executive Officer

PIERRETTE GUITARD, CMA
Manager, Finance and Administration

Ottawa, Canada
June 22, 2004

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2004 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 22, 2004

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003
	$	$
ASSETS		
Financial assets		
Due from Consolidated Revenue Fund	361,606	239,831
Receivables (Note 4)	3,414	669
Publication inventory for resale	17,007	50,018
	382,027	290,518
Non-financial assets		
Prepayments	42,085	18,538
Capital assets (Note 5)	330,759	403,104
	372,844	421,642
Total assets	754,871	712,160

	2004	2003
	$	$
LIABILITIES AND EQUITY OF CANADA		
Current liabilities		
Accounts payable and accrued liabilities (Note 6)	466,528	354,449
Long term liabilities		
Employee future benefits (Note 7)	118,545	
	585,073	354,449
EQUITY OF CANADA	169,798	357,711
Total liabilities and equity of Canada	754,871	712,160

Commitments (Note 8)
The accompanying notes form an integral part of these statements.

Approved by:

HARVEY L. MEAD
Chair

EUGENE NYBERG
Acting Executive Director and CEO

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Equity of Canada, beginning of year	357,711	396,907
Net cost of operations	(5,405,589)	(5,661,500)
Services provided without charge (Note 3)	342,584	309,000
Net change in due from Consolidated Revenue Fund	121,775	(610,902)
Net cash provided by Government	4,753,317	5,924,206
Equity of Canada, end of year	169,798	357,711

The accompanying notes form an integral part of these statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Revenues		
Sale of publications	7,476	3,857
Proceeds from the disposal of surplus Crown assets	50	
Funding from other Government departments (Note 3)		82,636
Donations and cost-sharing revenues		7,500
Total revenues	7,526	93,993
Expenses		
Operating		
Salaries and employee benefits	2,415,745	2,263,240
Professional and special services	1,085,915	1,706,469
Publications	573,804	374,752
Rentals	461,127	410,209
Transportation and communication	298,319	405,914
Amortization	112,690	109,680
Furniture and equipment	86,160	59,530
Utilities, materials and supplies	42,886	42,800
Repairs and maintenance	23,966	26,975
	5,100,612	5,399,569
Executive committee		
Travel and living expenses	7,586	5,978
Honoraria	6,114	5,146
	13,700	11,124
Other committees		
Travel and living expenses	157,237	204,360
Honoraria	141,566	140,440
	298,803	344,800
Total expenses	5,413,115	5,755,493
Net cost of operations	5,405,589	5,661,500

The accompanying notes form an integral part of these statements.

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2004	2003
	$	$
Operating activities		
Net cost of operations	5,405,589	5,661,500
Non-cash items included in cost of operations:		
Less:		
Amortization of capital assets	(112,690)	(109,680)
Services provided without charge	(342,584)	(309,000)
Add:		
Net gain on disposal of surplus Crown assets	50	
Statement of financial position adjustments:		
Increase (decrease) in receivables	2,745	(50,566)
Decrease in publication inventory for resale	(33,011)	(12,624)
Increase in prepayments	23,547	5,773
Decrease (increase) in accounts payable and accrued liabilities	(112,079)	624,195
Increase in employee future benefits	(118,545)	
Cash used in operating activities	4,713,022	5,809,598
Investing activities		
Acquisition of capital assets	40,345	114,608
Proceeds from the disposal of surplus Crown assets	(50)	
Cash used in investing activities	40,295	114,608
Net cash provided by Government	4,753,317	5,924,206

The accompanying notes form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the environment and economy in decision making in all sectors, by conducting studies, organizing multistakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

(a) Parliamentary Appropriations

The Round Table is financed mainly by the Government of Canada through Parliamentary appropriations. Parliamentary appropriations are disclosed in the Statement of Equity of Canada. Appropriations provided to the Round Table do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament.

(b) Due from Consolidated Revenue Fund

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further Parliamentary appropriations, in order to discharge its liabilities.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Employee future benefits

(i) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Round Table's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change over time depending on the experience of the Plan. These contributions represent the total pension obligations of the Round Table and are charged to operations on a current basis.

(ii) Severance benefits

During the period, employees became entitled to severance benefits in the form of notice periods as provided for in the Notice Period Guidelines within the Employment Status Policy of the Round Table. The cost of these severance benefits is accrued as the employees render the services necessary to earn them. Management determined the accrued severance benefit obligations using a method based upon assumptions and its best estimates. These severance benefits represent the only obligation of the Round Table that entails settlement by future payment.

(d) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

(e) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(f) Capital assets

Capital assets with an acquisition cost of $2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

Asset class	Useful life
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are amortization of capital assets, write-down and write-offs of inventory of publications for resale and severance benefits.

3. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms, with the exception of services they provide without charge.

During the year, the Round Table did not receive funding from other government departments for specific projects (2003—$82,636).

The Round Table incurred expenses of $1,092,133 (2003—$1,458,289) with other government departments, including $342,584 (2003—$309,000) for services provided without charge. Services provided without charge include $302,584 (2003—$269,000) for the rental of space, and $40,000 (2003—$40,000) for other services.

4. Receivables

	2004	2003
	$	$
External parties	3,229	669
Other Government departments	185	
Total receivables	3,414	669

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Capital assets

	Cost as at March 31, 2003	Acquisitions	Dispositions	Cost as at March 31, 2004
	$	$	$	$
Leasehold improvements	247,532			247,532
Informatics, equipment and purchased software	235,381	28,937	55,468	208,850
Furniture and equipment	174,193	11,408		185,601
	657,106	40,345	55,468	641,983

	Accumulated amortization	Net book value at March 31, 2004	Net book value at March 31, 2003
	$	$	$
Leasehold improvements	88,445	159,087	203,249
Informatics equipment and purchased software	141,915	66,935	89,084
Furniture and equipment	80,864	104,737	110,771
	311,224	330,759	403,104

Amortization expense for the year ended March 31, 2004 is $112,690 (2003—$109,680).

6. Accounts payable and accrued liabilities

	2004	2003
	$	$
Trade	445,038	318,284
Other Government departments	21,490	36,165
Total accounts payable and accrued liabilities	466,528	354,449

7. Employee future benefits

(i) Pension plan

The Public Service Superannuation Plan required the Round Table to contribute at a rate of 2.14 times (2002—2.14). The Round Table's contribution during the year was $250,389 (2003—$248,061).

(ii) Severance benefits

On termination, the Round Table now provides severance benefits to its employees in the form of a notice period. This severance benefit is not prefunded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Information about the plan is as follows:

	2004
	$
Accrued severance benefits, beginning of year	
Expense for the year	147,802
Severance benefits paid during the year	(29,257)
Accrued severance benefits, end of year	118,545

8. Commitments

The Round Table entered into a long-term lease for an office photocopier during fiscal year 2001-2002 and modified the lease agreement during 2003-2004 to include an additional component for the remainder of the lease term. The remaining value of the lease is $42,850. The future minimum payments are as follows:

	$
2004-2005	14,690
2005-2006	14,690
2006-2007	13,470

9. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. These differences are reconciled below.

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2004	2003
	$	$
Net cost of operations	5,405,589	5,661,500
Adjustments for items not affecting appropriations		
Less:		
Amortization	(112,690)	(109,680)
Services provided without charge	(342,584)	(309,000)
Vacation pay and compensatory time	17,962	(13,622)
Employee future benefits	(118,545)	
Inventory used	(33,011)	(12,624)
Add:		
Publication revenue in accordance with section 29.1(1) of the *Financial Administration Act*	7,476	3,857
Net gain on disposal of Crown assets	50	
	4,824,247	5,220,431
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	40,345	114,608
Increase in prepayments	23,547	5,773
	63,892	120,381
Total Parliamentary appropriations used	4,888,139	5,340,812

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2004	2003
	$	$
Parliamentary appropriation voted:		
Vote 30 and 30(b)—Operating expenditures	4,854,915	5,064,600
Statutory appropriation voted:		
Contributions to employee benefit plans	351,670	352,861
Expenses incurred for publications for resale	7,476	3,857
Spending of proceeds from the disposal of surplus Crown assets	50	
	5,214,111	5,421,318
Less: lapsed appropriations—Operations	(325,972)	(80,506)
Total Parliamentary appropriations used	4,888,139	5,340,812

10. Comparative figures

Certain of the 2003 comparatives figures have been reclassified to conform to the current year's presentation.

Natural Sciences and Engineering Research Council

STATEMENT OF MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2004 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 4, 2004

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2004 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	3,571	2,458
Accounts receivable (Note 4)	1,148	661
Advances	315	1,253
Total financial assets	5,034	4,372
Non-financial assets		
Prepaid expenses	148	74
Capital assets (Note 5)	4,275	3,496
Total non-financial assets	4,423	3,570
	9,457	7,942

	2004	2003
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	3,945	2,875
Employee vacation and compensatory benefits	1,205	1,056
Other liabilities (Note 7)	594	924
Employee severance benefits (Note 8)	3,038	3,015
Total liabilities	8,782	7,870
NET ASSETS	675	72
	9,457	7,942

Commitments (Note 11)

The accompanying notes form an integral part of these financial statements.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues		
Interest on overdue accounts receivable	3	2
Total revenues	3	2
Expenses		
Grants and scholarships		
Research grants	350,120	320,873
Research partnerships	163,771	150,629
Training scholarships and fellowships	110,919	91,733
Canada research chairs	67,628	47,425
General support	4,986	5,079
	697,424	615,739
Operations (Note 9)		
Salaries and employee benefits	23,618	22,501
Professional and special services	4,691	5,761
Transportation and communications	3,517	3,396
Accommodation and rentals	3,138	1,977
Information	1,450	1,758
Amortization of capital assets	1,354	1,012
Utilities, materials and supplies	876	788
Repair and maintenance	531	691
Loss on disposals of capital assets	65	
	39,240	37,884
Total expenses	736,664	653,623
Refunds of previous years' expenditures	(1,000)	(741)
Net cost of operations	735,661	652,880

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS (LIABILITIES) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Net assets (liabilities), beginning of year	72	(498)
Net cost of operations	(735,661)	(652,880)
Services provided without charge by other Government departments (Note 9)	4,308	2,868
Net cash provided by Government (Note 3c)	730,843	652,840
Change in due from the Consolidated Revenue Fund	1,113	(2,258)
Net assets, end of year	675	72

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities		
Net cost of operations	735,661	652,880
Non-cash items included in net cost of operations:		
Bad debt expense	(24)	(3)
Amortization of capital assets (Note 5)	(1,354)	(1,012)
Services provided without charge by other Government departments (Note 9)	(4,308)	(2,868)
Loss on disposals of capital assets	(65)	
Variations in statement of financial position:		
Operating accounts receivable	588	(810)
Advances	(938)	912
Prepaid expenses	74	8
Operating accounts payable and accrued liabilities	(1,070)	2,278
Employee vacation and compensatory benefits	(149)	(59)
Other liabilities	330	199
Employee severance benefits	(23)	(356)
Cash used in operating activities	728,722	651,169
Investing activities		
Acquisitions of capital assets (Note 5)	2,121	1,671
Cash used in investing activities	2,121	1,671
Net cash provided by Government	730,843	652,840

The accompanying notes form an integral part of these financial statements.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by government represents all cash disbursements, net of cash receipts, including transactions with departments of the federal government. A corresponding amount is credited directly to the net assets.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established, when the recipient has met the eligibility criteria, the commitment has been authorized and approved, and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions are recognized in the accounts on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Services provided without charge by other Government departments and agencies

Services provided without charge by other government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net assets (liabilities).

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded as cash provided by Government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled below:

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Net cost of operations	735,661	652,880
Adjustments for items not affecting appropriations:		
Add:		
Interest on overdue accounts receivable	3	2
Refunds of previous years' expenditures	1,000	741
Less:		
Amortization of capital assets	(1,354)	(1,012)
Vacation and compensatory pay	(149)	(59)
Services provided without charge by other Government departments and agencies	(4,308)	(2,868)
Severance benefits	(23)	(356)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	2,121	1,671
Prepaid expenses	148	74
Other adjustments	30	(66)
Total Parliamentary appropriations used	733,129	651,007

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Grants and scholarships		
Main estimates—Vote 95	674,840	608,101
Add: Supplementary estimates	47,250	41,500
Less: Frozen allotment	(21,000)	
Grants and scholarships lapse	(3,666)	(33,862)
Grants and scholarships expenditures	697,424	615,739
Operating expenditures		
Main estimates—Vote 90	29,887	30,360
Add: Supplementary estimates, salary increments	3,462	2,272
Less: Operating lapse	(1,386)	(519)
Adjustment for retroactive pay liability	327	
Operating expenditures	32,290	32,113
Statutory contributions to employee benefit plans	3,415	3,155
Total Parliamentary appropriations used	733,129	651,007

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	730,843	652,840
Refunds of prior year's expenditures	1,000	741
Variation in accounts receivable	(487)	810
Variation in advances	938	(912)
Variation in accounts payable and accrued liabilities	1,070	(2,278)
Variation in other liabilities	(330)	(199)
Other adjustments	95	5
Total Parliamentary appropriations used	733,129	651,007

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Other Government departments	907	366
Outside parties	265	311
Allowance for doubtful accounts	(24)	(16)
Total accounts receivable	1,148	661

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Capital assets

Capital asset class	2004 Opening balance	2004 Net additions for the year	2004 Accumulated Amortization	2004 Net book value	2003 Net book value
	(in thousands of dollars)				
Informatics	3,027	(422)	(1,617)	988	642
Software	1,694	1,065	(739)	2,020	1,378
Other equipme	233	15	(165)	83	131
Furniture	2,027	139	(1,542)	624	669
Leasehold improvements	851		(291)	560	676
Total	7,832	797	(4,354)	4,275	3,496

Amortization expense for the year ended March 31, 2004 is $1,353,543 ($1,011,943 in 2003).

6. Accounts payable and accrued liabilities

	2004	2003
	(in thousands of dollars)	
Other parties	3,477	2,399
Other Government departments	468	476
Total accounts payable and accrued liabilities	3,945	2,875

7. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. The balance below is included in the Consolidated Revenue Fund in the name of the Council, and appears as Due from the Consolidated Revenue Fund on the Statement of Financial Position. Details of changes in the account are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	924	1,123
Funds received	259	433
Interest received	17	26
Disbursements	(606)	(658)
Balance, end of year	594	924

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to $2,273,395 ($2,370,896 in 2003).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. Information about the plan is as follows:

	2004	2003
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	3,015	2,659
Expense for the year	44	424
Benefits paid during the year	(21)	(68)
Employee severance benefits liability, end of year	3,038	3,015

9. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

	2004	2003
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	2,796	1,500
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,405	1,269
Other services provided without charge	107	99
Total services provided without charge	4,308	2,868

10. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government.

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the government, which are not included in the statement of operations, amounted to $15,039,519 ($11,292,017 in 2003). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies.

The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other government departments and organizations. These amounted to $759,205 during the year ($396,529 in 2003).

11. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2004 are payable as follows:

	(thousands of dollars)
2004-2005	544,993
2005-2006	451,515
2006-2007	262,201
2007-2008	149,325
2008-2009 and subsequent years	93,279

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2004-2005	373
2005-2006	353
2006-2007	332
2007-2008	324
2008-2009 and subsequent years	1,161

12. Comparative figures

The 2003 comparative figures have been reclassified to conform to the 2004 financial statement presentation.

Parks Canada Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Parks Canada Agency are the responsibility of management and have been approved by the Executive Board of the Agency as recommended by the Audit and Evaluation Committee of the Agency.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Where alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Management has prepared the financial information presented elsewhere in this annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Agency's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations, the *Parks Canada Agency Act*, and internal policies of the Agency. Internal audits are conducted to assess the performance of management controls and practices.

The Agency's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Chief Executive Officer of the Agency and to the Minister of Environment.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

September 3, 2004

AUDITOR'S REPORT

TO THE CHIEF EXECUTIVE OFFICER OF PARKS CANADA AGENCY AND TO THE MINISTER OF ENVIRONMENT

I have audited the balance sheet of Parks Canada Agency as at March 31, 2004 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. Au audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 3, 2004

Parks Canada Agency—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	*2003*
ASSETS		
Current assets		
Cash entitlements (Note 3)		
General operations account	54,159	57,593
Specified purpose accounts	633	487
	54,792	58,080
Accounts receivable	4,041	4,952
Inventory of consumable supplies (Note 4)	5,761	4,912
	64,594	67,944
Property, plant and equipment (Note 5)	1,448,927	1,458,509
Collections and archaeological sites (Note 6)	1	1
	1,513,522	1,526,454

	2004	*2003*
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government departments and agencies	7,406	12,898
Others	55,105	54,100
	62,511	66,998
Deferred revenue (Note 7)	8,978	6,779
	71,489	73,777
Employee future benefits (Note 8)	41,812	39,856
Provision for environmental clean-up (Note 9)	22,320	21,809
	135,621	135,442
EQUITY OF CANADA	1,377,901	1,391,012
	1,513,522	1,526,454

Contingencies and commitments (Notes 9 and 14).

The accompanying notes are an integral part of the financial statements.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

Parks Canada Agency—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Expenses (Note 10)		
Stewardship of National Heritage Places		
Establishing Heritage Places	16,665	14,137
Protecting Heritage Resources	164,335	130,244
Presenting Heritage Resources	56,814	51,691
	237,814	196,072
Use and enjoyment by Canadians		
Visitor services	150,450	154,566
Townsites	7,915	7,998
Through highways	24,044	25,503
	182,409	188,067
Corporate services		
Managing Parks Canada	49,659	46,623
People management	14,924	12,842
	64,583	59,465
Amortization of property, plant and equipment	79,899	77,818
Net loss on disposal of property, plant and equipment		10,083
Total expenses	564,705	531,505
Revenues (Note 11)	83,085	78,030
Net cost of operations (Note 12)	481,620	453,475

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Operating activities		
Net cost of operations	481,620	453,475
Items which do not involve cash:		
Amortization of property, plant and equipment	(79,899)	(77,818)
Net gain (loss) on disposal of property, plant and equipment	1,347	(10,083)
Services provided without charge by Government departments	(43,630)	(39,703)
Net change in non-cash working capital balances	2,226	12,524
Increase in employee future benefits	(1,956)	(4,578)
Increase in provision for environmental clean-up	(511)	(725)
Cash used in operating activities	359,197	333,092
Investing activities		
Acquisitions and improvements to property, plant and equipment	71,622	47,485
Proceeds on disposal of property, plant and equipment	(2,652)	(731)
Cash used in investing activities	68,970	46,754
Net cash provided by Government	428,167	379,846

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2004	2003
Balance at beginning of year	1,391,012	1,440,270
Net cost of operations	(481,620)	(453,475)
Services provided without charge by Government departments (Note 13)	43,630	39,703
Net cash provided by Government	428,167	379,846
Change in cash entitlements	(3,288)	(15,332)
Balance at end of year	1,377,901	1,391,012

The accompanying notes are an integral part of these financial statements.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
(tables in thousands of dollars)

1. Authority and Objectives

In December 1998, Parks Canada Agency was established under the *Parks Canada Agency Act* as a departmental corporation and, when carrying out its operations, it acts as an agent of Her Majesty of Canada. The Parks Canada Agency is a separate entity listed under Schedule II of the *Financial Administration Act* and reports to the Minister of Environment. The Agency is not subject to the provisions of the *Income Tax Act*.

The Agency's mandate is to protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, for present and future generations. In carrying out its mandate, the Agency delivers the program set out in the Agency's legislation and authorities.

The authorities for the programs for which Parks Canada is responsible are derived from the *Parks Canada Agency Act*, the *National Parks Act*, the *Historic Sites and Monuments Act*, the *Canada National Marine Conservation Areas Act*, the *Department of Transport Act*, and the *Heritage Railway Stations Protection Act*.

2. Significant Accounting Policies

The Agency's financial statements are prepared in compliance with Canadian generally accepted accounting principles.

a) Parliamentary appropriations:

The Agency is financed mainly by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament. Note 12 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the Net cost of operations and appropriations used.

b) Deferred revenue:

Deferred revenue includes revenues received in advance of the services to be provided and funds received from external parties for specified purposes. Deferred revenue is recognized as revenue when the services are provided.

c) Inventory of consumable supplies:

Consumable supplies are stated at average cost.

d) Property, plant and equipment:

Property, plant and equipment, excluding land, transferred to the Agency as at April 1, 1999, are recorded at their estimated historical cost, less accumulated amortization. The estimated historical cost of the assets was established by deflating the current replacement cost to the year of acquisition or construction using factors based on changes in price indices over time. This approach also took into consideration the overall asset condition and the cost of any improvements and major repair since the original acquisition or construction of the property, plant and equipment.

Property, plant and equipment, excluding land, acquired after April 1, 1999, are recorded at cost. Property, plant and equipment, excluding land, acquired at nominal cost or by donation, are recorded at market value at the time of acquisition and a corresponding amount is credited directly to the Equity of Canada. Improvements that extend the useful life or service potential are recorded at cost.

Amortization is calculated on the straight line method using rates based on the estimated useful life of the assets as follows:

Asset	Useful life
Buildings	25-50 years
Fortifications	50-100 years
Leasehold improvements	2-10 years
Improved grounds	10-40 years
Roads	40 years
Bridges	25-50 years
Canals and marine facilities	25-80 years
Utilities	20-40 years
Vehicles and equipment	3-15 years
Exhibits	5-10 years

Acquired lands are recorded at historical cost. Crown lands acquired as a result of Confederation or the subsequent joining of a province or territory are recorded at a nominal value. Donated lands are recorded at their estimated market value at time of acquisition with a corresponding amount credited directly to the Equity of Canada.

e) Collections and archaeological sites:

Collections and archaeological sites are recorded at nominal value.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(tables in thousands of dollars)

f) Employee future benefits:

(i) Severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Governement as a whole. Employee severance benefits liabilities payable on cessation of employment represent obligations of the Agency that are normally funded by future years' appropriations.

(ii) Pension benefits:

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both, the employees and the Agency contribute to the cost of the Plan. The contributions are recognized in the year incurred. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

g) Services provided without charge by Government departments:

Services provided without charge by Government departments are recorded as operating expenses by the Agency at their estimated fair value. A corresponding amount is credited directly to the Equity of Canada.

h) Provision for environmental clean-up:

The Agency records a provision for environmental clean-up in situations where the Agency is obligated or is likely to be obligated to incur costs related to the remediation and removal of contaminated material from environmentally contaminated sites, and the cost can be reasonably estimated following a detailed environmental assessment.

i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the year. Employee-related liabilities, estimated useful lives of property, plant and equipment, environment-related liabilities and contingencies are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Cash Entitlements

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Agency is deposited to the CRF and all cash disbursements made by the Agency are paid from the CRF.

Included in cash entitlements are the following:

a) General operations account:

Cash Entitlement for general operations represents the amount of cash that the Agency is entitled to draw from the Consolidated Revenue Fund of the Government, without further appropriations. As at March 31, 2004, the balance of the general operations account is $54.2 million ($57.6 million in 2003).

b) Specified purpose accounts:

Cash Entitlement for specified purpose accounts represents money received from external organizations which must be used for the purposes for which they are received. As at March 31, 2004, the Agency has a balance of $0.6 million ($0.5 million in 2003) for specified purpose accounts.

4. Inventory of consumable supplies

The inventory of consumable supplies as at March 31 consists of the following:

	2004	2003
Top soil, sand, gravel and other crude material	1,242	624
Equipment, material and supplies	876	691
Construction material and supplies	790	712
Miscellaneous other supplies	586	639
Fuel and other petroleum products	550	512
Fabricated wood and metal products	539	530
Printed books, publications and maps	535	551
Safety equipment	339	318
Uniforms and protective clothing	304	335
	5,761	4,912

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(tables in thousands of dollars)

5. Property, plant and equipment

	Closing historical cost as at March 31, 2003	Net additions for the year ended March 31, 2004[1]	Closing historical cost as at March 31, 2004	Accumulated amortization as at March 31, 2004	Net book value as at March 31, 2004	Net book value as at March 31, 2003
Buildings, fortifications and leasehold improvements	695,045	18,641	713,686	412,240	301,446	299,990
Improved grounds	557,319	7,440	564,759	425,454	139,305	154,204
Roads	917,524	9,000	926,524	546,414	380,110	387,752
Bridges	142,437	1,042	143,479	73,672	69,807	71,425
Canal and marine facilities	510,566	9,800	520,366	242,092	278,274	275,973
Utilities	144,877	9,693	154,570	81,008	73,562	67,337
Vehicles and equipment	118,968	4,385	123,353	89,091	34,262	33,003
Exhibits	94,373	7,833	102,206	75,371	26,835	23,907
	3,181,109	67,834	3,248,943	1,945,342	1,303,601	1,313,591
Land (Note 2 (d))						
Acquired land	125,025	408	125,433		125,433	125,025
Crown land	1		1		1	1
Donated land	19,892		19,892		19,892	19,892
	144,918	408	145,326		145,326	144,918
Total property, plant and equipment	3,326,027	68,242	3,394,269	1,945,342	1,448,927	1,458,509

[1] Includes all acquisitions, dispositions and write-offs in the year.

The Agency owns over 27 million hectares of land, the majority of which comprise the 41 national parks and national park reserves representing 27 of the 39 natural regions of Canada. During the year, the Agency spent $0.9 million ($0.3 million in 2003) on the acquisition of land. The total cost of property, plant and equipment includes $79.9 million ($66.3 million in 2003) of construction in progress.

6. Collections and Archaeological Sites

Core to the Agency's mandate to protect and present nationally significant examples of our cultural heritage is the management of collections and archaeological sites. Although not capitalized like other cultural assets such as buildings or fortifications, these treasures have inestimable cultural value.

a) Collections:

The Agency manages collections that are made up of archaeological and historical objects.

The collection of archaeological objects includes specimens and records that represent a cross-section of human habitation and activities. These holdings consist of a range of functional groups of artifacts that represent domestic activities to industrial processes and includes tools, ships' fittings, as well as soil and botanical samples.

The collection of historic objects dates from the 10th century to the present day. They encompass ethnographic material, civilian, military and fur trade items, furniture and furnishings, tools and documents.

In addition, the Agency manages a collection of reproductions including period costumes, tools and furniture that have been copied from original objects or made based on historical data.

b) Archaeological sites:

An archaeological site encompasses surface, subsurface, or submerged remains of human activity. Archaeologists define a site by identifying the different activities that were conducted within an area. There are thousands of archaeological sites identified within Canada's 149 national historic sites, 41 national parks, and 2 marine conservation areas. The types of sites vary greatly, from Aboriginal villages, hunting camps, observation areas, and animal processing areas, to European fur trade and military posts, battlefields, shipwrecks, homesteads, and transportation and industrial sites.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(tables in thousands of dollars)

7. Deferred revenue

Included in the deferred revenue total of $9.0 million ($6.8 million in 2003) is an amount of $8.4 million ($6.3 million in 2003) representing the balance, at year end, for entrance fees, recreational fees, and rentals/concessions fees collected in advance.

The remaining $0.6 million ($0.5 million in 2003) of deferred revenue, represents monies received from external organizations which must be used for specified purposes.

8. Employee future benefits

a) Severance benefits:

The Agency uses the actuarially determined government wide ratio for calculating the liability for employee severance benefits. The employee severance benefit liability, including the short-term portion, is determined to be $44.6 million ($41.4 million in 2003). The amount expensed to salary and benefits in the period was $4.9 million ($6.8 million in 2003).

b) Pension benefits:

Contributions by the Agency to the Public Service Superannuation Plan of $29.5 million ($26.3 million in 2003) and by employees of $12.3 million ($11.0 million in 2003) are expensed to salary and employee benefits in the period incurred and represent the total cost under the Plan.

9. Contingencies

a) Claims:

In the normal course of business, claims have been made against the Agency totaling approximately $29.6 million, excluding interest, for alleged damages and other matters. The final outcome of these claims is not presently determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Agency in all of these actions is defensible. These claims will be accounted for in the year in which liability is considered likely and the cost can be reasonably estimated.

b) Provision for environmental clean-up:

The Agency has 327 sites that are known or suspected of contamination. Based on information available and detailed studies conducted thus far on 267 of these sites, the Agency assesses the liability at $22.3 million ($21.8 million in 2003) and the contingency for environmental clean-up at $135.0 million ($119.5 million in 2003).

The Agency recorded a provision for environmental clean-up in situations where the Agency is likely to be obligated to the remediation and removal of contaminated material from contaminated sites. The provision is determined based on recommendations from engineering reports and based on local experience. The cost of future activities is estimated in current dollars. The final liability may be more than the current amount estimated since the overall remediation costs are unknown.

The contingency reflects the suspected costs or potential additional costs associated with situations where it is uncertain whether the Agency is obligated, or where it is unlikely that the Agency will incur full remediation costs.

10. Summary of expenses by major classification

	2004	2003
Salaries and employee benefits	288,315	275,806
Amortization	79,899	77,818
Professional and special services	53,999	48,205
Utilities, materials and supplies	41,899	40,837
Transportation and communication	25,187	23,321
Rentals	23,996	10,939
Accommodation provided without charge	14,422	13,890
Payments in lieu of taxes	10,932	10,697
Repairs and maintenance	10,637	9,461
Grants and contributions	7,363	3,721
Information	6,610	5,466
Other miscellaneous expenses	935	536
Environmental clean-up	511	725
Net loss on disposal of property, plant and equipment[1]		10,083
	564,705	531,505

[1] In 2002-2003, Treasury Board approved under subsection 8(c) of the *Parks Canada Agency Act*, the transfer of the Agency's property, plant and equipment with a cost of $26.7 million to the Municipality of Jasper resulting in a loss on disposition of $9.8 million. The remaining net loss was from the disposition of other property, plant and equipment.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(tables in thousands of dollars)

11. Summary of revenues by major classification

	2004	2003
Entrance fees	37,750	35,169
Recreational fees	20,719	18,749
Rentals and concessions	14,483	14,815
Other operating revenues	4,341	4,647
Staff housing	2,410	2,403
Townsites revenues	2,035	2,247
Net gain on disposal of property, plant and equipement	1,347	
	83,085	78,030

12. Parliamentary Appropriations

a) Appropriations used:

	2004	2003
Appropriations voted:		
Vote 110—Program expenditures	426,980	381,366
Vote 105—New parks and historic sites account	7,800	3,908
Statutory appropriations:		
Expenditures equal to revenue received persuant to section 20 of the *Parks Canada Agency Act*	85,589	78,038
Contributions to employee benefits plan	39,425	40,484
Total appropriations	559,794	503,796
Less:		
Amount available in future year	47,842	62,753
Appropriations used	511,952	441,043

b) Reconciliation to Government funding:

	2004	2003
Net cost of operations	481,620	453,475
Expenditures equal to revenue received persuant to section 20 of the *Parks Canada Agency Act*	85,589	78,038
Items not affecting funding:		
Amortization of property, plant and equipment	(79,899)	(77,818)
Services provided without charge by Government departments (Note 13)	(43,630)	(39,703)
Net gain (loss) on disposal of property, plant and equipment	1,347	(10,083)
	(122,182)	(127,604)
Changes in accounts not affecting current year's funding requirements:		
New parks and historic sites account (Note 12(c))	3,710	(1,509)
Accounts receivable	(910)	239
Inventory of consumable supplies	849	(914)
Employee future benefits	(1,956)	(4,578)
Accounts payable and accrued liabilities	(1,122)	(2,133)
Deferred revenues	(2,200)	
Provision for environmental clean-up	(511)	(725)
Other adjustments	95	
	(2,045)	(9,620)
Property, plant and equipment funded by appropriations	71,622	47,485
Proceeds on disposal of property, plant and equipment	(2,652)	(731)
	68,970	46,754
Appropriations used	511,952	441,043

c) New Parks and Historic Sites Account:

The Government of Canada includes in its receipts and expenditures the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the receipts of the specified purpose account be earmarked and that the related payments and expenses be charged against such receipts. The transactions do not represent liabilities to third parties but are internally restricted for specified purposes.

Parks Canada Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*
(tables in thousands of dollars)

Funds are provided to the New Parks and Historic Sites Account by parliamentary appropriations, proceeds from the sale of lands and buildings that are surplus to operational requirements and all general donations. Furthermore, the Minister of Finance, may, on the request of the Minister of Environment, authorize the making of advances of up to $10.0 million to the New Parks and Historic Sites Account. All amounts received remain in this account until eligible expenditures are made for the purpose of establishing or developing new parks or historic sites and heritage areas, in compliance with the terms and conditions set out in the *Parks Canada Agency Act* and related Treasury Board directives.

Details of activities for the fiscal year ended March 31 are highlighted in the following analysis:

	2004	2003
Available at beginning of year	11,851	13,128
Receipts		
Parliamentary appropriation	7,800	3,908
Proceeds on disposal of land and property, plant and equipment	2,426	661
Donation		401
	10,226	4,970
Expenditures		
Capital expenditures	6,131	4,866
Contributions	617	1,381
	6,748	6,247
Available at end of year	15,329	11,851

13. Related Party Transactions

a) Transactions in the normal course of business:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms that would apply to all individuals and enterprises. The Agency entered into transactions with related parties for a total of $32.0 million ($27.4 million in 2003) for services provided by Government departments, including an amount of $23.1 million ($20.7 million in 2003) with Public Works and Government Services Canada for architectural and engineering services.

b) Services received without charge:

During the year, the Agency received services without charge which are recorded at fair value in the financial statements as follows:

	2004	2003
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	19,022	16,999
Accommodation provided by Public Works and Government Services Canada	14,422	13,890
Services provided by the Department of Canadian Heritage for information management, information technology, finance, human resource and administrative support	7,510	7,510
Salary and associated costs of legal services provided by Justice Canada	2,030	829
Other services provided without charge	646	475
	43,630	39,703

14. Commitments

a) The Agency has entered into agreements for leases of equipment and operating leases for accommodations for a total of $11.7 million ($13.4 million in 2003). The agreements show different termination dates, with the latest ending in 2021. Minimum annual payments under these agreements for the next five years are approximately as follows:

2004-2005	1,389
2005-2006	1,063
2006-2007	963
2007-2008	853
2008-2009	7,432

b) The Agency has entered into contracts for operating and capital expenditures for approximately $19.6 million ($19.2 million in 2003). Payments under these contracts are expected to be made over the next three years.

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2004 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 4, 2004

Social Sciences and Humanities Research Council—*Continued*

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the statement of financial position of the Social Sciences and Humanities Research Council as at March 31, 2004 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	3,419	1,878
Accounts receivable (Note 4)	553	376
Advances	4	322
Total financial assets	3,976	2,576
Non-financial assets		
Prepaid expenses	48	31
Capital assets (Note 5)	1,500	1,275
Total non-financial assets	1,548	1,306
	5,524	3,882

	2004	2003
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	3,428	1,938
Employee vacation and compensatory benefits	760	663
Deferred revenue (Note 7)	464	458
Employee severance benefits (Note 8)	1,741	1,663
Total liabilities	6,393	4,722
NET LIABILITIES (Note 9)	(869)	(840)
	5,524	3,882

Contingencies (Note 12)
Commitments (Note 13)
The accompanying notes form an integral part of these financial statements.

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Revenues		
Donations for research	40	10
Interest on overdue accounts receivable	3	3
Gain on sale of surplus capital assets	2	
Total revenues	45	13
Expenses		
Grants and scholarships— Social Sciences and Humanities		
Research grants	77,459	69,121
Research training	48,678	32,283
Strategic	30,324	27,035
Canada Research Chairs	32,167	21,042
Initiative on New Economy	17,469	12,484
Research communication	6,097	5,527
Donations for research	40	10
	212,234	167,502
Grants — Indirect costs of research programs (Note 14)	224,182	
Operations (Note 10)		
Salaries and employee benefits	14,165	13,237
Professional and special services	3,884	3,309
Accommodations and rentals	1,915	1,387
Transportation and communications	1,297	1,320
Information	875	719
Amortization of capital assets	552	503
Utilities, materials and supplies	329	223
Repair and maintenance	303	240
Loss on disposals of capital assets	23	
	23,343	20,938
Total expenses	459,759	188,440
Refunds of previous years' expenditures	(711)	(598)
Net cost of operations	459,003	187,829

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Net liabilities, beginning of year	(840)	(693)
Net cost of operations	(459,003)	(187,829)
Services provided without charge by other Government departments (Note 10)	2,557	2,004
Net cash provided by Government (Note 3c)	454,876	184,587
Change in due from the Consolidated Revenue Fund	1,541	1,091
Net liabilities, end of year	(869)	(840)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2004	2003
Operating activities		
Net cost of operations	459,003	187,829
Non-cash items included in net cost of operations:		
Bad debt expense		(11)
Amortization of capital assets (Note 5)	(552)	(503)
Services provided without charge by other Government departments (Note 10)	(2,557)	(2,004)
Loss on disposals of capital assets	(23)	
Variations in statement of financial position:		
Operating accounts receivable	133	(909)
Advances	(318)	263
Prepaid expenses	17	11
Operating accounts payable and accrued liabilities	(1,490)	(366)
Liability for employee vacation and compensatory benefits	(97)	(33)
Deferred revenues	(6)	(15)
Liability for employee severance benefits	(78)	(160)
Cash used in operating activities	454,032	184,102
Investing activities		
Acquisitions of capital assets (Note 5)	844	485
Cash used in investing activities	844	485
Net cash provided by Government	454,876	184,587

The accompanying notes form an integral part of these financial statements.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amount of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government represents all cash disbursements, net of cash receipts, including transactions with departments of the federal Government. A corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Funds that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established, when the recipient has met the eligibility criteria, the commitment has been approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Vacation and compensatory benefits

  Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

  Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions to the Public Service Superannuation Plan are recognized in the accounts on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.

- Services provided without charge by other Government departments and agencies

  Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases and leasehold improvements	Lesser of their useful life or the term of the lease

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded as cash provided by Government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled below:

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Net cost of operations	459,003	187,829
Adjustments for items not affecting appropriations:		
Add:		
Gains on disposals of surplus Crown assets	2	
Interest on overdue accounts receivable	3	3
Refunds of previous years' expenditures	711	598
Less:		
Amortization of capital assets	(552)	(503)
Vacation and compensatory pay liability	(97)	(33)
Services provided without charge by other Government departments and agencies	(2,557)	(2,004)
Severance benefits liability	(78)	(160)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	845	485
Prepaid expenses	48	31
Other adjustments	170	(43)
Total Parliamentary appropriations used	457,498	186,203

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Grants and scholarships		
Main estimates	209,947	180,199
Add:		
Supplementary estimates	241,741	2,251
Less:		
Frozen allotment	(13,000)	
Grants and scholarships lapse	(2,311)	(14,958)
Grants and scholarships expenditures	436,377	167,492
Operating expenditures		
Main estimates	15,455	14,432
Add:		
Supplementary estimates, salary increments	4,384	2,651
Less:		
Operating lapse	(1,020)	(9)
Adjustment for retroactive pay liability	177	
Operating expenditures	18,996	17,074
Statutory contributions to employee benefit plans	2,125	1,637
Total Parliamentary appropriations used	457,498	186,203

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	454,876	184,587
Refunds of prior year's expenditures	711	598
Variation in accounts receivable	(177)	909
Variation in advances	318	(263)
Variation in accounts payable and accrued liabilities	1,490	366
Variation in deferred revenues	6	15
Other adjustments	274	(9)
Total Parliamentary appropriations used	457,498	186,203

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Other Government departments	274	154
Outside parties	286	253
Allowance for doubtful accounts	(7)	(31)
Total accounts receivable	553	376

5. Capital assets

	2004				2003
Capital asset class	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	1,673	(249)	(902)	522	441
Software	506	142	(238)	410	378
Other equipment	131	(3)	(98)	30	64
Furniture	939	293	(774)	458	267
Motor vehicles	19	(19)			
Leasehold improvements	193		(113)	80	125
Total	3,461	164	(2,125)	1,500	1,275

Amortization expense for the period ended March 31, 2004 is $552,216 ($502,833 in 2003).

6. Accounts payable and accrued liabilities

	2004	2003
	(in thousands of dollars)	
Outside parties	2,176	892
Other Government departments	1,252	1,046
Total accounts payable and accrued liabilities	3,428	1,938

7. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a $250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 9). The interest generated on the endowment is used to fund scholarships to graduate students in certain fields of Canadian studies. The balance below is included in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue fund on the Statement of Financial Position. Details of the transactions related to the endowment are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	52	45
Interest received	8	7
Balance, end of year	60	52

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. The balance below is included deposits in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue Fund in the Statement of Financial Position. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	406	398
Restricted donations received	2	12
Interest received	6	6
Fellowships paid	(10)	(10)
Balance, end of year	404	406

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to $1,359,465 ($1,408,545 in 2003).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2004	2003
	(in thousands of dollars)	
Liability for employee severance benefits, beginning of year	1,663	1,503
Expense for the year	226	170
Benefits paid during the year	(148)	(10)
Liability for employee severance benefits, end of year	1,741	1,663

9. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of $250,000. The transactions generated from the endowment are included in deferred revenue (see Note 7a). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2004	2003[1]
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	250	250
Net liabilities excluding endowment fund	(1,119)	(1,090)
Net liabilities	(869)	(840)

[1] Amends previous year's figures.

10. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2004	2003
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	1,659	1,170
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	814	766
Other services provided without charge	84	68
Total services provided without charge	2,557	2,004

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organisations outside the Government, which are not included in the statement of operations, amounted to $116,149,245 ($110,475,000 in 2003). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies.

The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations. These amounted to $404,923 during the year ($242,829 in 2003).

12. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at $1,920,000. The Council cannot assess the outcome of this complaint on its operations. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year when known.

13. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2004 are payable as follows:

	(in thousands of dollars)
2004-2005	360,868
2005-2006	158,761
2006-2007	99,476
2007-2008	41,616
2008-2009 and subsequent years	21,526

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2004-2005	23
2005-2006	13
2006-2007	5

14. Indirect costs of research program

In 2003-2004, the Council was mandated to administer a program for indirect costs of research on behalf of the federal granting agencies (Canadian Institutes of Health Research, Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council). The program awards annual grants to Canadian community colleges, universities and their affiliated research hospitals and institutions, whose researchers receive funding from at least one of the three federal granting agencies. The purpose of the grants is to defray a portion of the indirect costs associated with federal investments in academic research.

SECTION 3

2003-2004

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts 3.2
Debts, obligations and claims written off or forgiven 3.8
Accountable advances 3.12
Losses of public money and property 3.15

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency— Department	1,395,252,045
Citizenship and Immigration— Department	307,326
Finance— Department	1,555,322,000
Justice— Department	3,025,704
Natural Resources— Northern Pipeline Agency	598,548
Solicitor General— Canadian Firearms Centre	1,673
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency— Department	226,367,700
Total	3,180,874,996

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount
	$
PURSUANT TO SECTION 23 OF THE FAA	
CANADA CUSTOMS AND REVENUE AGENCY	
Department	
PC 1945-88-2969, April 25, 1945, Governor General (excise taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	1,235
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defense production and development sharing arrangements between the Government of Canada and the Government of the United States of America	11,130
PC 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency	265,817
PC 1974-2522, November 19, 1974, remission of GST and excise tax on certain kinds of advertising material	30,307
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	33,950,283
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	33,645
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the *Income Tax Act*, in respect of certain royalty provisions for Syncrude	48,943,780
PC 1976-1314, June 1, 1976, remission of GST and excise taxes on Canadian exposed and processed film and recorded video tape	1,745
PC 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	283,473
PC 1976-2984, December 2, 1976, remission of GST and excise taxes on samples for negligible value	808,034
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	655
PC 1982-993, April 1, 1982, remission of customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft	9,315
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	56,994,827

Description of the Order	Amount
	$
PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	190,471,515
PC 1984-867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of foreign organizations	356,431
PC 1985-277, January 31, 1985, remission of customs duties and GST on computer carrier media	24
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	52,609
PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail	607
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	148,797
PC 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	241,299
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	247,868
PC 1988-1203, June 17, 1988, remission of customs and GST on pasta	2,934
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	4,223
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	98,747
PC 1990-2849, December 21, 1990, remission of customs duties and the goods and services tax on Passover foods and products of a class not available in Canada	52,579
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the Government	1,043,508,613

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	3,257,189
PC 1992-2397, November 19, 1992, remission of customs duties under the Customs Tariff and a portion of the sales tax under the *Excise Tax Act* on machinery and equipment imported into Canada for use in servicing foreign aircraft	7,731
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	8,249,784
PC 1992-2415, November 26, 1992, remission of customs duties and GST on defense supplies	335
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of concentrated uranium supplies of non-resident purchasers who are not registered under Part IX of the *Excise Tax Act*, for use or consumption in Canada solely in the production of goods for export	949,614
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	116,792
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993 extending the application of section 3 of the remission order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	5,247
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	744,857
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada	11
PC 1998-396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994 extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	22,320
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	67,400
PC 2000-1664, October 23, 2000, Selkirk First Nation (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Selkirk First Nation for the period October 1, 1997 to October 31, 2000	66,484
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	8,610
PC 2001-429, March 22, 2001, remission of income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the taxation years 1991 to 1999	12,608
PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominium units located on leased land	36,386
PC 2002-2177, December 12, 2002, remission of income tax and all relevant interest and penalties payable by Mr. Thorne for the 1987 taxation year	819
PC 2003-218, February 20, 2003 remission of Income tax and all relevant interest and penalties payable by La Caisse des Mutuellistes Epargne et Crédit for the 1996 and 1997 taxation years	20,108

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 2003-764, May 29, 2003, Non-signatory Yukon First Nation Remission Order, remits amounts of GST to certain Yukon First Nations and Indians who are members of those bands where tax relief did not apply because goods that had been purchased off-reserve between February 15, 1998 and March 31, 2002 were not delivered to a reserve.	28,235
PC 2003-774, May 29, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Gareau for the 1998 taxation year.	155
PC 2003-909, June 12, 2003, Province of Alberta (Civil Enforcement Agencies) Remission Order, remits an amounts of the GST remitted in error by the Province of Alberta in respect of fees paid by various civil enforcement agencies to the Sheriff of the Province.	46,452
PC 2003-910, June 12, 2003, Saskatchewan Indian Federated College Remission Order (2003) grants a remission of federal income tax and GST paid or payable by Indians or Indian bands on the campus of the Saskatchewan Indian Federated College.	441,118
PC 2003-910, June 12, 2003, remission order which provides relief from federal income tax to Indians and Indian Bands on the campus of the Saskatchewan Indian Federated College.	8,157
PC 2003-912, June 12, 2003, remission of income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Memorial University of Newfoundland and Labrador for the 1988 to the 2001 taxation years.	279,476
PC 2003-923, June 12, 2003, Pierre E. LeBlanc Remission Order, remits GST in respect of the sales of certain real property.	3,586
PC 2003-989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order (2003) grants a remission of federal income tax and GST paid or payable by Indians or Indian bands on Camp Ipperwash.	1,028,735
PC 2003-989, June 18, 2003, enactment of the Camp Ipperwash Indian Settlement Remission which provides relief to Indians and Indian Bands at Camp Ipperwash in Ontario from federal income tax and the goods and services tax.	77,880
PC 2003-990, June 18, 2003, enactment of the Labrador Innu Settlements Remission Order (2003) which provides for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the harmonized sales tax.	466,507
PC 2003-990, June 18, 2003, Labrador Innu Settlements Remission Order (2003) grants a remission of federal income tax and the federal portion of the harmonized sales tax (HST) paid or payable by the Sheshatshiu and Mushuau Innu First Nations and their members on the Sheshatshiu and the Natuashish Settlements.	2,589,676
PC 2003-1016, June 18, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Chase for the 1997 and 1998 taxation years.	10,011
PC 2003-1378, September 18, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Kongprayoonvate for the 1998, 1999 and 2000 taxation years.	4,677
PC 2003-1379, September 18, 2003, remission of income tax and all relevant interest and penalties payable by Mr. Waddington for the 1999 taxation year.	579
PC 2003-1493, October 2, 2003, Humer Valley Paving Ltd Remission Order, remits excise tax in respect of fuel oil used as heating oil in the manufacture of paving asphalt during the period from January 1, 1994 to August 31, 1998.	29,919
PC 2003-1494, October 2, 2003, Order amending the ICAO Privileges and Immunities Order (Accredited Missions), grants those tax relief privileges in relation to the GST/HST that are accorded, under the Vienna Convention, to diplomatic missions of foreign states in Canada throughout the period January 1, 1991 to December 31, 2000.	65
PC 2003-1495, October 2, 2003, accredited ICAO Missions Remission Order (Part IX of the *Excise Tax Act*), remits the GST/HST paid by foreign missions in Canada accredited to the ICAO for the period from April 1, 2002 to October 1, 2003.	87,708
PC 2003-1620, October 2, 2003, coin-operated devices (Streamlined Order), grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996, to persons who had elected to use streamlined accounting.	20,456
PC 2003-1629, October 23, 2003, 310564 Alberta Ltd Remission Order, remits GST in respect of automobile standby charges and operating benefits upon which no tax was collectible.	2,013
PC 2003-1630, October 23, 2003, Danette Electronical Engineering Services Inc. Remission Order, remits GST in respect of	

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
tutoring services supplied to university students by the company throughout the period January 1, 1998 to March 31, 1999	7,151
PC 2004-183, March 8, 2004, Rudi Peet and Susan Kun Remission Order, remits excise tax in respect of the manufacture of jewellery sold during the period January 1, 1995 to December 20, 1998	13,325
PC 2004-184, March 8, 2004, Certain Individuals Remission Order (2003) remits amounts to certain individuals in respect of GST New Housing Rebates	19,377
Total	1,395,252,045

CITIZENSHIP AND IMMIGRATION
Department

PC 2002-997, June 11, 2002, granted remission of the fee of $975 set out in column III of item 19 of the schedule to the *Immigration Act* Fees Regulations, to the person who paid it if the fee is paid in respect of a person before they become a permanent resident under the *Immigration and Refugee Protection Act* and the person, at the time they made an application for landing under the former Regulations, was: a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (e) of these Regulations; or b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former regulations, 19 years of age or older and not a spouse of the principal applicant. The Minister thereupon refunds the paid fee to the person who paid it	301,486
PC 2002-997, June 11, 2002, granted remission of the fee of $75 set out in column III of item 3 of the schedule to the *Immigration Act* Fees Regulations, for a returning resident permit if, before the day on which this section comes into force, no decision has been made on the application for the permit or the application has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who pait it	4,640
PC 2002-997, June 11, 2002, granted remission of the fee of $400 set out in column III of item 16 of the schedule to the *Immigration Act* fees regulation, to an applicant for the review of an offer of employment made in respect of a family business if, before the day on which this section comes into force, no determination has been made on the family business application or the applicant has been refused and the refusal has not been communicated to him. If the fee is remitted, it shall be repaid by the Minister to the person who paid it	1,200
Total	307,326

FINANCE
Department

PC 2004-356, March 30, 2004, remission of equalization overpayments made to cetain provinces under the *Federal-Provincial Fiscal Arrangement Act* during the period from April 1, 1993 to March 31, 2001	1,555,322,000

JUSTICE
Department

PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at time, is hereby remitted	3,025,704

NATURAL RESOURCES
Northern Pipeline Agency

PC 2003-1832, November 19, 2003, remission of cost recovery charged to Foothills Pipe Lines Ltd and any related interest, paid or payable in respect of both the invoice issued on September 30, 2003 and the invoice to be issued on December 31, 2003	598,548

SOLICITOR GENERAL
Canadian Firearms Centre

PC 2000-1027, June 21, 2000, enactment of the Firearms Fees Remission Order, which provides for the reimbursement of $35 to anyone who paid the full price for a "possession-only" firearms licence between December 1, 1999 and June 9, 2000	525
PC 2001-1605, September 6, 2001, enactment of the Firearms Fees Remission Order (registration certificate), which provides for the refunding of registration fees paid by those who applied to register their firearms before they received their personalized registration application from the Registrar of Firearms	1,148
Total	1,673

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount
	$
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF	
CANADA CUSTOMS AND REVENUE AGENCY	
Department	
PC 1994-2103, December 14, 1994, remission of customs duties and GST on manufactured tobacco imported into Canada for further manufacture	15,565,764
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	27,793
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	339,025
PC 1997-830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts imported between July 1, 1997 and December 31, 2004	14,319,305
PC 1997-952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	176,883,266
PC 1997-2001, December 29, 1997, remission of a portion of the customs duties, GST and excise taxes on certain goods originating in Commonwealth developing countries	29,906
PC 1997-2055, December 29, 1997, remission of customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period from January 1, 1998 to December 31, 2004	315,205
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period from January 1, 1998 to December 31, 2004	3,330,150
PC 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period from January 1, 1998 to December 31, 2004	14,781,522
PC 1997-2058, December 29, 1997, remission of customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period from January 1, 1998 to December 31, 2004	146,275
PC 1998-1118, June 18, 1998, remission of customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning on January 1, 1997 and ending on December 31, 2002	1,875
PC 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	182,426
PC 2001-2283, December 13, 2001, remission of customs duties for certain Canadian fashion designers of men's and women's apparel	406,081
PC 2003-415, March 27, 2003, remission of customs duties pursuant to the Costa Rica Tariff on aggregate quantities of goods	18,005
PC 2003-911, June 12, 2003, remission of customs duties, excise taxes and the goods and services tax on goods imported into Canada in connection with the 3rd IAAF World Championships in Athletics to be held in Sherbrooke, Quebec, from July 9, 2003 to July 13, 2003	21,102
Total	226,367,700

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(1) Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)*—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code	
A	Write-off
B	Forgiveness
C	Remission
D	Waivers

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	594	4,838,406						594	4,838,406
Canadian Food Inspection Agency	A	442	498,363						442	498,363
Canadian Grain Commission—Canadian Grain Commission Revolving Fund	A	7	907						7	907
ATLANTIC CANADA OPPORTUNITIES AGENCY	A	85	14,977,195						85	14,977,195
CANADA CUSTOMS AND REVENUE AGENCY	A/D	1,750,595	1,680,790,426						1,750,595	1,680,790,426
CANADIAN HERITAGE										
Canadian Radio-television and Telecommunications Commission	A/D	8	61,914						8	61,914
National Film Board	A	5	1,740						5	1,740
CITIZENSHIP AND IMMIGRATION										
Department	A/C	122	163,658			*	374	307,326	496	470,984
Immigration loans	A					2b	2,376	777,911	2,376	777,911
ENVIRONMENT										
Department	A/D	1,081	33,544						1,081	33,544
Parks Canada Agency	A	21	7,475						21	7,475
FISHERIES AND OCEANS	A/D	538	58,401						538	58,401
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A	107	923,228						107	923,228
Canadian International Development Agency	A	5	40,670						5	40,670
HEALTH										
Department	A	63	212,561						63	212,561
HUMAN RESOURCES DEVELOPMENT										
Department	A	50,455	397,072,248						50,455	397,072,248
Government Annuities Account	A					6b	330	57,664	330	57,664
Canadian Centre for Occupational Health and Safety	A	7	5,492						7	5,492
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department—										
Farm Credit Canada Guarantee Loans Program	B	2	225,711						2	225,711
Indian Economic Development Guarantee Loans Program	A	2	180,675						2	180,675
Native claimants	B					6b	2	96,460	2	96,460
On-Reserve Housing Guarantee Loans Program	B	5	53,596						5	53,596
Trust funds	B					6b	5	28,526	5	28,526
Canadian Polar Commission	A	1	3,047						1	3,047
INDUSTRY										
Department	A	74	152,565						74	152,565
Economic Development Agency of Canada for the Regions of Quebec	A	31	910,563						31	910,563

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
National Research Council of Canada	A	74	430,312						74	430,312
Natural Sciences and Engineering Research Council	A	4	16,112						4	16,112
Social Sciences and Humanities Research Council	A	6	23,929						6	23,929
JUSTICE										
Department	C					*	39,319	3,025,704	39,319	3,025,704
Courts Administration Service	A	12	6,052						12	6,052
Supreme Court of Canada	A	4	152						4	152
NATIONAL DEFENCE										
Department	A	39	41,203						39	41,203
NATURAL RESOURCES										
Department	A/D	303	587,505						303	587,505
Geomatics Canada Revolving Fund	D	43	6,656						43	6,656
Canadian Nuclear Safety Commission	A	1	224,071						1	224,071
Northern Pipeline Agency	C					*	1	598,548	1	598,548
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	39	964,549						39	964,549
Communication Canada	A	714	55,027						714	55,027
SOLICITOR GENERAL										
Canadian Firearms Centre	C					*	104	1,673	104	1,673
Canadian Security Intelligence Service	D	36	73						36	73
Correctional Service	A	116	2,771						116	2,771
Parolee loans[2]	B	102	3,824						102	3,824
Royal Canadian Mounted Police	A/D	10	20,266						10	20,266
TRANSPORT										
Department	A	137	153,614						137	153,614
VETERANS AFFAIRS	A	28	55,258						28	55,258
WESTERN ECONOMIC DIVERSIFICATION	A	19	4,531,181						19	4,531,181
		1,805,937	*2,108,334,940*				*42,511*	*4,893,812*	*1,848,448*	*2,113,228,752*
BANKRUPTCY AND INSOLVENCY ACT—										
ATLANTIC CANADA OPPORTUNITIES AGENCY	A	3	19,785						3	19,785
CANADA CUSTOMS AND REVENUE AGENCY	A	46,829	358,970,319						46,829	358,970,319
FISHERIES AND OCEANS	A	1	15,011						1	15,011
INDUSTRY										
Economic Development Agency of Canada for the Regions of Quebec	A	51	3,387,388						51	3,387,388
NATIONAL DEFENCE										
Department	A	8	57,178						8	57,178
TRANSPORT										
Department	A	15	29,531						15	29,531
		46,907	*362,479,212*						*46,907*	*362,479,212*

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY										
Department	A	610	7,455,933						610	7,455,933
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	360,463	21,507,851						360,463	21,507,851
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[3]	B	1,223	305,390						1,223	305,390
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A/B	84,751	51,057,193						84,751	51,057,193
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[3]	B	5,921	16,372,833						5,921	16,372,833
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY[3]	B	26,989	75,093,332						26,989	75,093,332
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	2,882	3,810,706						2,882	3,810,706
PENSION ACT—										
VETERANS AFFAIRS	B	150	1,037,474						150	1,037,474
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department	A	1,058	11,053,374						1,058	11,053,374
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	350	1,578,546						350	1,578,546
		2,337,241	2,660,086,784				42,511	4,893,812	2,379,752	2,664,980,596
SUMMARY—										
Write-offs	A	300,448	1,946,176,614				3,080	1,142,901	303,528	1,947,319,515
Forgiveness	B	400,141	120,006,969				7	124,986	400,148	120,131,955
Remissions	C						39,424	3,625,925	39,424	3,625,925
Waivers	D	1,636,652	593,903,201						1,636,652	593,903,201
		2,337,241	2,660,086,784				42,511	4,893,812	2,379,752	2,664,980,596

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* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

[1] See introduction above.

[2] Vote L103b, *Appropriation Act No. 1, 1969* authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

[3] Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE AND AGRI-FOOD						
Department	115	71,804	115	71,804		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	531	164,021	56	74,100	475	89,921
Canadian Grain Commission	16	4,775			16	4,775
	663	*241,000*	*171*	*145,904*	*492*	*95,096*
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department	*1*	*235*	*1*	*235*		
CANADA CUSTOMS AND REVENUE AGENCY						
Department	*3,274*	*2,619,597*	*1,746*	*561,216*	*1,528*	*2,058,381*
CANADIAN HERITAGE						
Department	100	67,815	30	31,733	70	36,082
National Archives of Canada	34	8,450			34	8,450
National Film Board	102	51,056	17	7,752	85	43,304
National Library	11	4,575			11	4,575
Public Service Commission	38	35,377	36	32,437	2	2,940
Public Service Staff Relations Board	1	500			1	500
Status of Women—Office of the Co-ordinator	4	1,900	4	1,900		
	290	*169,673*	*87*	*73,822*	*203*	*95,851*
CITIZENSHIP AND IMMIGRATION						
Department	504	714,983	503	710,787	1	4,196
Immigration and Refugee Board of Canada	36	29,145	36	29,145		
	540	*744,128*	*539*	*739,932*	*1*	*4,196*
ENVIRONMENT						
Department	261	224,433	32	68,164	229	156,269
Canadian Environmental Assessment Agency	6	2,900			6	2,900
Office of Infrastructure of Canada	4	7,297			4	7,297
Parks Canada Agency	216	167,990	2	1,125	214	166,865
	487	*402,620*	*34*	*69,289*	*453*	*333,331*
FINANCE						
Department	25	24,575	25	24,575		
Auditor General	118	251,608	118	251,608		
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	4	1,941			4	1,941
Financial Transactions and Reports Analysis Centre of Canada	6	6,450			6	6,450
Office of the Superintendent of Financial Institutions	18	27,371	1	631	17	26,740
	172	*312,245*	*145*	*277,114*	*27*	*35,131*
FISHERIES AND OCEANS	*417*	*344,857*	*198*	*192,582*	*219*	*152,275*
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	522	928,207	138	472,845	384	455,362
Canadian International Development Agency	223	617,473	223	617,473		
International Joint Commission	1	82	1	82		

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
NAFTA Secretariat, Canadian Section	1	750			1	750
	747	*1,546,512*	*362*	*1,090,400*	*385*	*456,112*
GOVERNOR GENERAL	*3*	*10,500*			*3*	*10,500*
HEALTH						
Department	337	150,351	16	15,563	321	134,788
Canadian Institutes of Health Research	34	166,500	34	166,500		
Patented Medicine Prices Review Board	1	500			1	500
	372	*317,351*	*50*	*182,063*	*322*	*135,288*
HUMAN RESOURCES DEVELOPMENT						
Department	719	573,896	674	536,313	45	37,583
Canada Industrial Relations Board	15	6,700			15	6,700
Canadian Artists and Producers Professional Relations Tribunal	1	800			1	800
	735	*581,396*	*674*	*536,313*	*61*	*45,083*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	*88*	*146,042*	*79*	*127,445*	*9*	*18,597*
INDUSTRY						
Department	392	185,314	349	157,181	43	28,133
Canadian Space Agency	50	78,085	34	51,618	16	26,467
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	38	15,350	2	4,000	36	11,350
National Research Council of Canada	53	104,677			53	104,677
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	155	125,380	69	95,841	86	29,539
	693	*517,906*	*455*	*309,140*	*238*	*208,766*
JUSTICE						
Department	19	73,894	16	24,042	3	49,852
Canadian Human Rights Commission	8	3,000	8	3,000		
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	61	2,046,407	9	84,824	52	1,961,583
Courts Administration Service	53	8,800			53	8,800
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	11	9,085	11	9,085		
Supreme Court of Canada	13	14,124	13	14,124		
	167	*2,156,810*	*59*	*136,575*	*108*	*2,020,235*
NATIONAL DEFENCE						
Department	10,584	23,843,127	4,707	6,600,955	5,877	17,242,172
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	1	500	1	500		
	10,586	*23,844,127*	*4,708*	*6,601,455*	*5,878*	*17,242,672*
NATURAL RESOURCES						
Department	412	411,169	281	295,745	131	115,424
Canadian Nuclear Safety Commission	10	6,862	10	6,862		
National Energy Board	3	947	2	816	1	131
	425	*418,978*	*293*	*303,423*	*132*	*115,555*

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PARLIAMENT						
House of Commons	17	23,462	17	23,462		
Library of Parliament	7	2,400			7	2,400
The Senate	16	10,750	16	10,750		
	40	*36,612*	*33*	*34,212*	*7*	*2,400*
PRIVY COUNCIL						
Department	149	83,760	95	52,649	54	31,111
Canadian Centre for Management Development	14	19,337	8	13,006	6	6,331
Canadian Intergovernmental Conference Secretariat	1	1,300	1	1,300		
Canadian Transportation Accident Investigation and Safety Board	15	8,050			15	8,050
Chief Electoral Officer	12	3,495	1	400	11	3,095
Commissioner of Official Languages	13	3,275			13	3,275
Office of Indian Residential Schools Resolution of Canada	3	700			3	700
	207	*119,917*	*105*	*67,355*	*102*	*52,562*
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	*385*	*823,779*	*369*	*814,998*	*16*	*8,781*
SOLICITOR GENERAL						
Department	32	14,100			32	14,100
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	250	547,405	247	546,643	3	762
National Parole Board	11	5,634	2	1,259	9	4,375
Royal Canadian Mounted Police	1,664	11,787,161	730	9,143,382	934	2,643,779
	1,958	*14,354,300*	*980*	*11,691,284*	*978*	*2,663,016*
TRANSPORT						
Department	240	190,159	87	75,429	153	114,730
Canadian Transportation Agency	16	23,850	16	23,850		
Transportation Appeal Tribunal of Canada	3	3,700			3	3,700
	259	*217,709*	*103*	*99,279*	*156*	*118,430*
TREASURY BOARD	*24*	*48,879*	*23*	*48,079*	*1*	*800*
VETERANS AFFAIRS	*113*	*70,920*	*112*	*70,670*	*1*	*250*
WESTERN ECONOMIC DIVERSIFICATION	*11*	*5,100*	*11*	*5,100*		
Total	22,657	50,051,193	11,337	24,177,885	11,320	25,873,308

Losses of public money and property

Information on losses of public money and property is required under theTreasury Board Policy on Losses of Money and Offenses and Other Illegal Acts Against the Crown.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2003-2004

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)					
Income tax	188	12,026,416	7,481,719	1,138,629	3,406,068
Goods & services tax/harmonized sales tax	129	6,800,491	1,488,764	1,168,110	4,143,617
Customs import duties and taxes	10	9,461,548	5,950		9,455,598
Other administered losses	2	11,131			11,131
	329	*28,299,586*	*8,976,433*	*2,306,739*	*17,016,414*
Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax	493	69,920,510		(1)	(1)
Goods & services tax/harmonized sales tax	334	101,057,239		(1)	(1)
Customs import duties and taxes	8	6,182,677		(1)	(1)
Other administered losses	16	123,378		(1)	(1)
	851	177,283,804			

(1) These amounts can only be estimated following a court conviction.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department					
Overcharge of travel expenses (car rental)	1	328		328	
Fraudulent use of credit card	1	710		710	
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims on contribution agreements		125,000			125,000
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Theft of cash for deposit	1	8,936		8,936	
Theft of taxpayer remittance by employees (3 cases)	1	3,975	1,975	2,000	
Theft from petty cash (2 cases)	1	1,160			1,160
Net cashier shortages (shortages of $8,249, overages of $7,472)	1	777		777	
CANADIAN HERITAGE					
Department					
Theft of taxi vouchers	1	1,792		1,792	
National Library					
Loss of money in standing travel advances	90	670		670	
Public Service Commission					
Theft of taxi booklets		772			772
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages—Canada		609		609	
Cashier shortages—Overseas		1,666		1,666	
Loss of petty cash		100		100	
Counterfeit bills		140		140	
Fraudulent use of taxi chits		2,853		2,853	
Immigration and Refugee Board of Canada					
False overtime claims	10	7,963			7,963
ENVIRONMENT					
Department					
Misuse of ARI credit card in 2002-2003 not reported last year	1	6,761		6,761	
Unauthorized or fraudulent use of Bank of Montreal credit cards (5 cases)	1	1,950	1,711		239
Theft of petty cash	2	385		385	
Theft of bingo money (United Way)		40		40	
Office of Infrastructure of Canada					
Personal use of government acquisition card	100	375		375	
Parks Canada Agency					
Self registration vault at McLeod Meadows Campground broken into and contents		150		150	
Use of Government of Canada Mastercard for personal purchases		28,663	20,000		8,663
Money stolen from petty cash		177		177	
Loss of cash bag		2,200		2,200	
Loss of swimming pool revenue		444		444	
Theft of cash float		475		400	75

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Theft of cash from campground		100		100	
Theft from revenue machine (parking machine)		871		871	
FISHERIES AND OCEANS					
Theft of receipts in Bella Coola break-in		480		480	
Theft of petty cash in Bella Coola break-in	1	350		350	
Theft of change fund during office break-in in Goose Bay (1 case)	1	78		78	
Theft of petty cashes (2 cases)	1	759		759	
Theft of petty cash at Russell road during power failure of August 2003	1	150		150	
Fraudulent use of credit card	1	8,615			8,615
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Net cashier shortages		31,818		3,168	28,650
Fraudulent claim for payment by suppliers and contractors (3 cases)		163,568		1,568	162,000
Fraudulent travel or overtime claims (3 cases)		42,559		1,549	41,010
Theft of Mission Funds (4 cases)		3,278	3,094	184	
Fraud involving immigration revenue		2,000,000			2,000,000
Fraudulent claims for grants and contributions (2 cases)		84,000	53,000	31,000	
Pesonal use of taxi vouchers		1,575		1,575	
Fraudulent use of credit card		32,254		32,254	
Petty cash fraud		500		500	
Fraudulent use of AMEX travellers cheques		1,000		1,000	
Pay fraud situation		26,660		26,660	
HEALTH					
Department					
Fraudulent claims from employees	1	97,000			97,000
Loss of petty cash	1	70		70	
Unauthorized use of parking space by an employee	1	1,848		1,848	
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	2,330,524	13,761		2,316,763
Canada Pension Plan	(S)	331,076	4,287		326,789
Employment Insurance benefits	(S)	106,399,911	18,886,706	131,237	87,381,968
Losses of public money:					
Loss of receipts	1	24		24	
Cashier shortages (2 cases)	1	30		30	
Loss of public money	1	20		20	
Counterfeit bills	1	10		10	
Loss of receipts	1	110		110	
Cashier shortages	1	110		110	
Loss of petty cash	1	40		40	
Shortage in change fund	1	20		20	
Theft of petty cash	1	847		847	
Unauthorized gas purchase	1	400		400	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Mastercard mistakenly coded, Yukon		18	18		
Loss of salary/payroll, Yukon		4,060	4,060		
Loss of Treaty monies, Ontario	5	216		216	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
INDUSTRY					
Department					
Misuse of acquisition card (2 cases)		189,160	122,660		66,500
Theft of cash and cheques collected at Whitehorse office		281		281	
Canadian Space Agency					
Loss of petty cash	1	85		85	
Economic Development Agency of Canada for the regions of Quebec					
False or fraudulent claims for grants and contributions	65	9,668		9,668	
Fraudulent travel and overtime claims	60	11,194			11,194
Natural Sciences and Engineering Research Council					
Loss of petty cash		140		140	
JUSTICE					
Department					
Theft of money while on travel status	1	240		240	
NATIONAL DEFENCE					
Department					
Discrepancy in a standing advance CFB Kingston		529	529		
Fraudulent use of a departmental credit card ADM Human Resource—Military		6,336			6,336
Discrepancy in funds held by cashier HMCS Iroquois		630			630
Fraudulent use of a standing advance HMCS Preserver		789			789
Discrepancy in a standing advance 4 Wing Cold Lake		973			973
Missing vouchers in a standing advance 5USS Saint Jean		552			552
Discrepancy in a standing advance 5USS Saint Jean		821			821
Discrepancy in funds held by cashier HMCS Athabaskan		905			905
Discrepancy in a standing advance CFB ASU Edmonton		1,000			1,000
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena		229			229
Fraudulent use of a departmental acquisition card 17 Wing Winnipeg		43,742	30,386		13,356
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena		737			737
Theft of funds held in a standing advance HMCS Iroquois		13,195			13,195
Discrepancy in a standing advance CFB Esquimalt (3 cases)		348	348		
Discrepancy in a standing advance ASU London		387			387
Adjustment to reconcile FMAS with the cashier automated system at 4 Wing Cold Lake	1	3,000		3,000	
Cashier shortages	1	5,751		5,751	
Unsubstantiated claims for payment by suppliers and contractors		146,000,000			146,000,000
NATURAL RESOURCES					
Department					
Personal use of taxi vouchers	1	123		123	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
PRIVY COUNCIL					
Chief Electoral Officer					
Personal use of taxi vouchers	(S)	655	655		
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Fraudulent endorsements of payment instruments	1	250,000		250,000	
Theft of petty cash (2 cases)	1	364		364	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (7694 cases)		4,065,617	4,026,291		39,326
Irregular endorsements (235 cases)		280,584	279,403		1,181
Not endorsed (1726 cases)		1,076,893	1,017,886		59,007
Misdirected direct deposit		1,815,093	1,444,584		370,509
Others (687 cases)		1,969,899	1,701,786		268,113
Ministerial bank accounts—					
Not endorsed (1 case)		200	200		
Foreign accounts—					
Forged endorsements (2 cases)		564	564		
Not endorsed (3 cases)		336	336		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (4 cases)		396		230	166
Misappropriation of funds (1 case)		15		15	
Loss of petty cash (2 cases)		156		156	
Royal Canadian Mounted Police					
Loss of money "E" division, petty cash (3 cases)		899		899	
TRANSPORT					
Department					
Theft of petty cash	1	500	8	492	
Loss of petty cash	1	65		65	
VETERANS AFFAIRS					
Department					
Personal use of government credit card by an employee	1	13,704	1,014		12,690
Cheques cashed following death of payee	5	27,888			27,888
Counterfeit bill in bank deposit	1	20		20	
		267,558,683	27,615,262	540,270	239,403,151

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computers (10 cases)	31,756		31,756	
Theft of computers (7 cases)	13,377		13,377	
Theft of BlackBerry (2 cases)	900		900	
Theft of digital camera	2,000		2,000	
Theft of generator	2,100		2,100	
Theft of portable chute	2,846		2,846	
Theft of all terrain vehicle	9,397		9,397	
Theft of data acquisition equipment	6,600		6,600	
Vandalism to scientific equipment	450		450	
Graffiti on buildings (2 cases)	300		300	
Damage to fences (3 cases)	1,600		1,600	
Theft of rubber boots	30		30	
Canadian Food Inspection Agency				
Theft of projector	5,067		5,067	
Theft of technical equipment	1,020		1,020	
Theft of computer microscope	1,500		1,500	
Theft of desktop computers	20,612		20,612	
Theft of digital camera	2,252		2,252	
Theft of computer accessories	185		185	
Theft of laptop computers	41,539		41,539	
Theft of computer monitors	1,240		1,240	
Theft of Motorola radio	1,150		1,150	
Theft of truck	20,876		20,876	
Vandalism to Government vehicles	66,678	3,677	63,001	
CANADA CUSTOMS AND REVENUE AGENCY				
Department				
Theft of cellular phones (15 cases)	2,896		2,896	
Theft of laptops (6 cases)	13,514		13,514	
Theft of computers (1 case—theft of 3 PCs)	5,025		5,025	
Loss of Blackberry, MOD. 857	749		749	
Theft of leather security briefcase	200		200	
Loss of HP digital projector	3,777		3,777	
Theft of miscellaneous office desk supplies	380		380	
Loss of customs uniform components (i.e. belt, jacket, handcuffs, protective vest, stamp, boots, binoculars) (6 cases)	1,189		1,189	
Loss of PASS radio system alarm panel	4,000		4,000	
Loss of pagers (2 cases)	140		140	
Vehicle damages due to attempted theft or act of vandalism (4 cases)	3,353		3,353	
CANADIAN HERITAGE				
Department				
Theft of laptops	42,404		42,404	
Theft of a blank CD-R	62		62	
Theft of projectors	13,106		13,106	
Theft of laminator	90		90	
Theft of software	50		50	
Theft of speakers	80		80	
Theft of Palm Pilot	250		250	
National Archives of Canada				
Theft of a laptop and accessories	3,100		3,100	
Theft of a PC hard drive	1,100		1,100	
Theft of personnal computers	4,245		4,245	
Theft of a digital camera	1,200		1,200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
National Film Board				
Theft of a computer (12 cases)	44,050		44,050	
Theft of a camera (4 cases)	9,320		9,320	
Theft of a video VHS	1,500		1,500	
Theft of a recorder Mini Disc	3,000		3,000	
Theft of a DVD player	500		500	
Theft of avid media drive	4,600		4,600	
Public Service Commission				
Theft of laptop computers (5 cases)	18,647		18,647	
Theft of microcomputers	1,346		1,346	
Theft of portable tape recorder	375		375	
Theft of personal computer memories (4 cases)	506		506	
Loss of laptop	3,800		3,300	500
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	2,999		2,999	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of security camera	8,000		8,000	
Theft of technical equipment	8,260		8,260	
Theft of cellular phone	150		150	
Theft of oak coat rack	250		250	
Immigration and Refugee Board of Canada				
Theft of laptop computer (2 cases)	6,000	6,000		
Theft of 10 RAM memory	500		500	
ENVIRONMENT				
Department				
Thef of audio/video equipment (4 cases)	14,998		2,498	12,500
Theft of cellular phone (1 case)	300		300	
Theft of clothing (1 case)	1,200		1,200	
Theft of computers and peripheral equipment (13 cases)	30,495		30,495	
Theft of laptop computers (13 cases)	47,840	2,200	30,926	14,714
Theft of miscellaneous items (4 cases)	10,291		10,291	
Theft of non-technical equipment (13 cases)	14,110		14,110	
Theft of office equipment (6 cases)	1,802		1,802	
Theft of scientific equipment (2 cases)	2,072		2,072	
Theft of tools (1 case)	631		631	
Vandalism to Crown owned vehicles (14 cases)	6,397		6,397	
Vandalism to Crown owned facility (1 case)	3,070		3,070	
Canada Environmental Assessment Agency				
Theft of laptop computers (1 case)	600		600	
Theft of microcomputers (1 cas)	2,150		2,150	
Parks Canada Agency				
Theft of 1999 ATV Grizzly 600 s/n J02W5XA015924	8,000		8,000	
Theft of 500 meters of wire reel	1,455		1,455	
Theft of approximately 90 liters of gasoline	54		54	
Theft of approximately 1 cord of Firewood	144		144	
Theft of bicycle rack and exhibit panel	2,000		2,000	
Theft of binoculars	100	100		
Theft of computer	1,400		1,400	
Theft of digital projector	3,000		3,000	
Theft of first aid kit (2 cases)	100	100		
Theft of laminating machine	300			300
Theft of laptop (7 cases)	22,369		22,369	
Theft of lawn tractor	7,595		7,595	
Theft of mower and 2 gas cans	200		200	
Theft of safety sign	70		70	
Theft of satellite dish	100		100	
Theft of tools (6 cases)	15,215	100	15,115	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of vacuum	765		765	
Theft of various items	3,350		3,350	
Theft of warden equipment	1,300	300	1,000	
Theft revenue security safe (2 cases)	2,000		2,000	
Vandalism of picnic shelter and destroyed by fire	29,325		29,325	
Vandalism to buildings (52 cases)	14,054		14,054	
Vandalism to departmental motor vehicles (4 cases)	3,533		3,090	443
Vandalism to parking meters	200		200	
FINANCE				
Department				
Theft of technical equipment (3 cases)	1,160		1,160	
Auditor General				
Theft of a Palm Pilot (1 case)	374		374	
Theft of laptop computers (6 cases)	14,763		14,763	
Theft of a digital telephone (1 case)	220		220	
Theft of a digital camera (1 case)	449		449	
Theft of a 35 mm camera (1 case)	60		60	
Canadian International Trade Tribunal				
Theft of computer screen	2,904		2,904	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of 1 laptop computer	5,000		5,000	
FISHERIES AND OCEANS				
Loss of camera	1,488		1,488	
Loss of radio	600		600	
Theft of a pressure washer from a Canadian Coast Guard base	1,733		1,733	
Theft of computer & materiel (27 cases)	41,993		41,993	
Theft of outboard motor (4 cases)	6,486		6,486	
Theft of vehicle (4 cases)	63,553		63,553	
Theft of winch	4,500		4,500	
Theft CD-Rom Burner at 200 Kent st.	105		105	
Theft of 1 HP 4000 printer at Russell road during the power failure of August 2003	1,449		1,449	
Theft of DLT IV cartridges at Russell road during the power failure of August 2003	500		500	
Theft of multimeter & battery	400		400	
Theft of fencing -chain link	300		300	
Theft of solar panel	840		840	
Theft of satellite phone	900		900	
Theft of floater suit	600		600	
Theft of miscellaneous hand tools	13,000		13,000	
Theft of diesel electric control panel	10,000		10,000	
Theft of acetylene accessories	1,700		1,700	
Theft of camera & accessories (2 cases)	2,004		2,004	
Theft of bicycle (2 cases)	400		400	
Theft of mechanic saw	500		500	
Theft of photocopier paper (2 boxes)	100		100	
Theft of computer hard disk	100		100	
Theft of vehicles (damaged but recovered, no charges laid) (3 cases)	6,724		6,724	
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program	1,875,000			1,875,000
Vandalism of windows (3 cases)	8,000		8,000	
Vandalism of equipment and doors (3 cases)	3,000		3,000	
Vandalism of gate and electrical housing	2,260		2,260	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of notebook computer (10 cases)	21,596		21,596	
Theft of digital cameras (4 cases)	5,742		5,742	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Theft of switchbox	195		195	
Theft of personal digital assistant (2 cases)	760		760	
Theft of cellular telephone (3 cases)	897		897	
HEALTH				
Department				
Loss of computers and peripheral devices (4 cases)	2,199		2,199	
Loss of cellular phone (3 cases)	1,447		1,447	
Theft of computers and peripheral devices (16 cases)	47,834		47,834	
Theft of electronic equipment (3 cases)	1,920		1,920	
Theft of first aid equipment	60		60	
Theft of office equipment	450		450	
Theft of office supplies	1,000		1,000	
Theft of water bottles	90		90	
Theft of recognition award for employees (2 cases)	320		320	
Canadian Institutes of Health Research				
Theft of microcomputers	27,980		27,980	
Theft of tools	390		390	
Damage of furniture due to theft	2,352		2,352	
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Theft of table	150		150	
Vandalism to Government vehicles (8 cases)	14,074		14,074	
New Brunswick				
Government vehicle stolen and recovered with minimal damage	623		623	
Vandalism to Government vehicles (3 cases)	3,558		3,558	
Quebec				
Theft of laptop computers (4 cases)	12,000		12,000	
Theft of two monitors and four computers due for assets disposal	3,255		3,255	
Theft of a cellular phone, a calculator and an ergonomic pen	200		200	
Theft of an ergonomic chair	450		450	
Theft of two pagers	100		100	
Ontario				
Theft of laptop computers (5 cases)	18,000	1,177	16,823	
Theft of microcomputers (10 cases)	12,600		12,600	
Theft of cellular phone	20		20	
Theft of projector	4,000		4,000	
Theft of videoconferencing equipment	9,234		9,234	
Theft of powerbar, dispenser, ruler and a key	45		45	
Theft of conference speaker phone	1,100		1,100	
Vandalism to building	650		650	
Manitoba				
Theft of technical equipments (2 cases)	11,601		11,601	
Theft of computer equipment	1,070		1,070	
Vandalism to Government vehicle	928		928	
Alberta				
Theft of cellular phone	150		150	
British Columbia / Yukon				
Vandalism to Government vehicles (10 cases)	6,578		6,578	
Theft of computer equipments	17,635		17,635	
Theft of digital camera	735		735	
Theft of laptop computers (3 cases)	5,500		5,500	
Arson in underground parking area	25,000		25,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
National Headquarters				
Theft of laptop computers (7 cases)	31,445		31,445	
Theft of projectors (2 cases)	14,305		14,305	
Theft of computers (2 cases)	4,249		4,249	
Theft of computer equipment (3 cases)	2,008		2,008	
Theft of digital video camera	361		361	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop computer, (2 cases) HQ	7,966		7,966	
Theft of laptop computer, Nunavut	3,380		3,380	
Theft of satellite, Yukon	6,541		6,541	
Loss of cellular phone, Alberta	54		54	
Loss of library materials, IOGC	42	42		
INDUSTRY				
Department				
Theft of laptops (14 cases)	46,724		46,724	
Theft of DVD drive	640		640	
Theft of smart drive	232		232	
Theft of monitors	1,396		1,396	
Theft of a computer	1,190		1,190	
Theft of flat screens (10 cases)	10,699		10,699	
Theft of printers (2 cases)	894		894	
Theft of projectors (4 cases)	23,319		23,319	
Theft of Intermec bar code reader	1,460		1,460	
Theft of handle pistol grip	196		196	
Theft of docking station for bar code reader	287		287	
Thef of 4 tires	700		700	
Theft of laptop adapter	100		100	
Theft of Statpower Pro Watt 150	80		80	
Theft of cellular phone	175		175	
Theft of cordless optical mouse	75		75	
Theft of government vehicles (2 cases)	32,735		32,735	
Theft of DVD/CD burner	240		240	
Theft of Blackberry (2 cases)	1,698		1,698	
Loss of cellular phones (3 cases)	666		666	
Theft of computer RAM (2 cases)	3,350		3,350	
Theft of equipment (6 cases)	2,029		2,029	
Theft of a printer cable	129		129	
Loss of a Blackberry	349		349	
Vandalism to a vehicle (4 cases)	4,002		4,002	
Canadian Space Agency				
Theft of cellular phone (2 cases)	1,049		1,049	
Theft of a wireless USB antenna for wireless keyboard and mouse	150		150	
Economic Development Agency of Canada for the Regions of Quebec				
Loss of 2 cellulars, 1 Blackberry, 1 Palm Pilot, 1 recharger for cellular and 1 briefcase	1,100		1,100	
National Research Council of Canada				
Theft of computers	67,068	5,876	61,192	
Natural Sciences and Engineering Research Council				
Loss of PC Viewer	4,100		4,100	
Loss of computer hard drive	1,400		1,400	
Social Sciences and Humanities Research Council				
Loss of laptop	2,899		2,899	
JUSTICE				
Department				
Theft of radio/cassette CD Panasonic	250		250	
Theft of laptop computers (2 cases)	7,200		7,200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Canadian Human Rights Tribunal				
Theft of laptop computers (2 cases)	6,409		6,409	
Theft of computer equipment	2,850		2,850	
Courts Administration Service				
Theft of laptop computers (9 cases)	25,594		25,594	
Theft of an electronic agenda	473		473	
Supreme Court of Canada				
Theft of chairs	1,496		1,496	
NATIONAL DEFENCE				
Department				
Theft of combat clothing kit (4611 items)	234,074	1,220	232,854	
Theft of transportation equipment (13 items)	13,848		13,848	
Theft of machinery (8 items)	2,319	100	2,219	
Theft of telecommunications equipment (16 items)	4,097		4,097	
Theft of electrical equipment (39 items)	32,733	451	32,282	
Theft of technical equipment (36 items)	18,778	325	18,344	109
Theft of tools (97 items)	11,444		11,444	
Theft of weapons and accessories (82 items)	4,228	19	4,209	
Theft of military specific equipement (471 items)	21,683		21,683	
Theft of non military specific equipment (76 items)	27,239	410	26,829	
Theft of computers (19 items)	47,469	1,401	46,068	
Theft of laptops (17 items)	49,959	2,664	47,295	
NATURAL RESOURCES				
Department				
Theft of laptop (17 cases)	56,078		56,078	
Theft of microcomputers	500		500	
Theft of technical equipment (11 cases)	43,226		43,226	
Vandalism to Government vehicule	563		563	
Theft of electronic equipment (8 cases)	1,790		1,790	
Items stolen from trucks	6,300			6,300
Theft of miscellaneous supplies	946		946	
Vandalism resulting from break-in	744		744	
PRIVY COUNCIL				
Department				
Loss of cellular phone (1 case)	150		150	
Loss of Blackberry (3 cases)	1,050		1,050	
Loss of technical equipment (1 case)	150		150	
Theft of microcomputers (6 cases)	19,477		19,477	
Theft of technical equipment (1 case)	235		235	
Canadian Transportation Accident Investigation and Safety Board				
Theft of laptop computer (1 case)	1,176		1,176	
Chief Electoral Officer				
Theft of cellular phone and charger (4 cases)	476		476	
Theft of a projector (1 case)	5,498		5,498	
Theft of taxi chits (2 cases)	379		379	
Commissioner of Official Languages				
Theft of a laptop, flat screen, PC viewer and other small related items	9,600		9,600	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Vandalism to buildings (13 cases)	29,690		29,690	
Damaged cellular phone (2 cases)	448		448	
Loss of cellular phone (5 cases)	1,647		1,647	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of processor (1 case)	1,400		1,400	
Theft of 1 digital camera and 2 memory cards (1 case)	1,000		1,000	
Theft of 100 yards of wooden fence (1 case)	1,500		1,500	
Theft of 6 hard drives and a processor (1 case)	3,718		3,718	
Theft of 7 computers, 3 monitors, 1 laptop, 3 cellular phones, 1 digital camera, 2 cameras, 1 head phone, 1 engraver and 1 calculator (1 case)	25,214		25,214	
Theft of Blackberry (1 case)	910		910	
Theft of briefcase and laptop accessories (1 case)	500		500	
Theft of cellular phones (4 cases)	664	100	564	
Theft of Christmas tree (1 case)	75		75	
Theft of computer equipment (1 case)	24,092		24,092	
Theft of computer monitor (7 cases)	3,650	650	3,000	
Theft of computer power supply (1 case)	72		72	
Theft of computer speakers (1 case)	120		120	
Theft of computer (12 cases)	14,080	1,850	12,230	
Theft of desk lamp (1 case)	113		113	
Theft of digital camera (5 cases)	5,548		3,897	1,651
Theft of flat screen monitor (15 cases)	16,515	2,210	14,305	
Theft of keyboard and cable (1 case)	300		300	
Theft of laptop (27 cases)	94,071		84,896	9,175
Theft of laptop and accessories (1 case)	3,064		3,064	
Theft of laptop, docking station, cordless mouse and a Palm Pilot (1 case)	4,153		4,153	
Theft of Palm Pilot (7 cases)	2,970		2,320	650
Theft of Pocket PC (1 case)	839		839	
Theft of processor (6 cases)	7,125		7,125	
Theft of projector (3 cases)	21,550		21,550	
Theft of Racal Key (1 case)	100		100	
Theft of software (1 case)	536		536	
Theft of telephone (4 cases)	643		643	
Theft of tools (1 case)	1,500			1,500
Theft of vehicle radio deck, telephone charger, security cards and keys (1 case)	522			522
Communication Canada				
Theft of projector	6,350		6,350	
Theft of conference unit	1,000		1,000	
Theft of trolley	746		746	
Theft of camera	600		600	
Theft of laptop computer	1,500		1,500	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (61 cases)	55,489	100	55,389	
Damage due to inmate riot (81 cases)	978,979	495	978,401	83
Loss of asset inventories (50 cases)	45,952	25,610	18,254	2,088
Theft of computers (16 cases)	43,985		43,985	
Theft of automobiles (3 cases)	32,214		32,214	
Theft of supplies (1 case)	5,000		5,000	
Vandalism of property and equipment (770 cases)	180,264	4,519	174,341	1,404
Royal Canadian Mounted Police				
Damage to buildings	556		556	
Damage to Government vehicles	236,176	70,369	141,097	24,710
Damage to equipment	155	155		
Vandalism to Government vehicles	9,674		9,674	
Vandalism to buildings	240		240	
Theft of Government vehicles	104,650		104,650	
Theft of laptop computers	10,525	1,500	9,025	
Theft of equipment	31,036	1,655	29,381	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
TRANSPORT				
Department				
Theft of computers (4 cases)	9,441		9,441	
Theft of laptop computers (4 cases)	11,993		11,993	
Theft of projectors (5 cases)	32,375		32,375	
Theft of a Blackberry cellular phone	1,200		1,200	
Theft of a trailer	10,521		10,521	
Theft of a DVD/CDRW Drive	150		150	
Theft of a Government vehicle	34,666		34,666	
Damage to a Government vehicle	21,015		21,015	
Damage to Government hopper cars (247 cases)	10,304,733		10,304,733	
Damage to a printer	7,000		7,000	
Water damaged computer equipment	6,000	5,040	960	
Canadian Transportation Agency				
Theft of a computer	6,000		1,163	4,837
TREASURY BOARD				
Secretariat				
Theft of technical equipment (1 case)	5,000		5,000	
VETERANS AFFAIRS				
Department				
Theft of 2 laptop computers	8,605		8,605	
WESTERN ECONOMIC DIVERSIFICATION				
Theft of a cellular phone	299		299	
Theft of a projector	3,000		3,000	
Theft of a videoconferencing remote control	150		150	
	16,455,957	140,415	14,359,056	1,956,486

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Total loss of Government vehicle in an accident (2 cases)	21,000		21,000	
Damage to Government vehicle in an accident (16 cases)	68,248	2,384	65,864	
Damage to crop	772		772	
Fire on Government land	10,227	10,227		
Canadian Food Inspection Agency				
Damage to Government vehicle in an accident (94 cases)	220,457	37,068	179,742	3,647
CANADA CUSTOMS AND REVENUE AGENCY				
Department				
Vehicle damage due to parking lots collisions (20 cases)	26,925		26,925	
Vehicle damage due to collisions caused by bad weather and poor road conditions (2 cases)	6,391		6,391	
Fender-benders and collisions (16 cases)	52,173		52,173	
Collision with a deer (2 cases)	7,398		7,398	
Miscellaneous (broken windshield, mirrors, etc.) (6 cases)	4,793		4,793	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of computers	21,000		21,000	
Loss of cellular phones	900		900	
Loss of one palm pilot	300		300	
Loss of immigration port stamp	45		45	
Loss of immigration officer badges and identification cards	516		516	
Loss of immigration officer equipment	170		170	
Loss of electronic projector	7,500		7,500	
Loss of security camera	2,500		2,500	
Damage to vehicle in an accident	30,628		30,628	
Immigration and Refugee Board of Canada				
Loss of Blackberry	500		500	
Loss of a DVD burner	350		350	
ENVIRONMENT				
Department				
Damage to audio video equipment (45 cases)	68,357		68,357	
Damage to building (3 cases)	127,375		127,375	
Damage to other means of transportation and related parts belonging to the Government(22 cases)	41,571		41,571	
Damage to Government vehicles in accidents (22 cases)	35,264	2,834	32,430	
Damage to microcomputers and related equipment (80 cases)	177,900	1,205	176,695	
Damage to non-technical equipment (57 cases)	82,497		82,497	
Damage to office equipment (28 cases)	28,289		28,289	
Damage to scientific equipment (40 cases)	104,108		104,108	
Damage to tools (9 cases)	18,925		18,925	
Parks Canada Agency				
Car accidents (6 cases)	4,991		4,991	
Damage to departmental vehicles caused by motor vehicle accidents (3 cases)	1,311		1,311	
Damage to Government vehicles (8 cases)	15,905	2,303	13,602	
Damage to sign at Eastgate	6,222			6,222
Damage to wildlife fence	1,360			1,360
Engine destroyed in boating accident	10,000		10,000	
Loss and damage to equipments (2 cases)	690		690	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of facilities to fire during Tokumm & Verendrye forest fire activity in August 2003—				
Floe Lake Bridge	150,000		150,000	
Haffner Creek Bridge	100,000		100,000	
33 Class B Bridges	33,000		33,000	
Floe & Paint Pots Kiosks	5,000		5,000	
Trail signage	1,000		1,000	
Kaufmann Lake Campground facilities	5,000		5,000	
Haffner Creek privy	2,500		2,500	
Marble Canyon Campground Theatre	150,000		150,000	
Marble Canyon Campground picnic tables (5 cases)	1,000		1,000	
Marble Canyon Day Use Area facilities	500,000		500,000	
Floe & Marble Canyon highway signs	10,000		10,000	
Pain Pots Day Use Area privy roof & doors	1,000		1,000	
Motor vehicle accident - Vehicle written off	18,000		18,000	
Outboard motors accidentally lost overboard (2 motors)	3,746		3,746	
Severe wind storm resulting in fallen trees and branches on park road	1,400		1,400	
Shoreline erosion due to winter storm Queen Charlotte Visitor Information Centre	8,500		8,500	
Stockpiled lumber damaged due to weather	10,671		10,671	
Storm damage to historical reconstructed assets	750,000		750,000	
Wind damage to Visitor Centre	700		700	
FINANCE				
Financial Transactions and Reports Analysis Centre of Canada				
Loss of 3 cellular phones	600		600	
Loss of 1 blackberry	500		500	
FISHERIES AND OCEANS				
Damage to building due to Hurricane Juan (10 cases)	668,000		668,000	
Damage to Electrical System due to Hurricane Juan	1,000		1,000	
Damage to Government vehicle in an accident (67 cases)	78,976	12,909	41,620	24,447
Damage to Range Tower transmission due to Hurricane Juan	4,000		4,000	
Damage to safe at Russell road during the power failure of August 2003	2,000		2,000	
Damage to truck cap	138		138	
Loss of cellular phone overboard	50		50	
Loss of computer notebook overboard (2 cases)	10,797		10,797	
Loss of outboard motor sea during rough water passage Ogden to Telegraph	707		707	
Loss of a steam cooker due to fire	2,500		2,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage to Government vehicle	2,810		2,810	
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Loss of cellular phone due to accident	90		90	
Loss of laptop computers due to accident (2 cases)	5,114		5,114	
Damage to Government vehicle in an accident (2 cases)	1,911		1,911	
New Brunswick				
Loss of cellular phones (3 cases)	900		900	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Ontario				
Damage as a result of flooding	2,065		2,065	
Loss of cellular phones (2 cases)	40		40	
Manitoba				
Loss of cellular phone	350		350	
Loss of electronic organizer	160		160	
Accidental destruction of laptop computer	4,200		4,200	
Loss of computer equipment	3,007		3,007	
Damage to Government vehicle	143		143	
Saskatchewan				
Damage to Government vehicle	3,824		3,824	
Alberta				
Damage to Government vehicles (2 cases)	1,000		1,000	
British Columbia / Yukon				
Damage to laptop computer	151		151	
Motor vehicle accidents (3 cases)	3,089		3,089	
Loss of a cellular phone	326		326	
Damage to monitor and keyboard	390		390	
Loss of personal data agenda	1,100		1,100	
National Headquarters				
Damage to monitor and keyboard (2 cases)	1,129		1,129	
Accidental destruction of a computer	1,063		1,063	
Loss of cellular phones (3 cases)	1,067		1,067	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Destroyed cellular phone	615		615	
INDUSTRY				
Department				
Fire of a 2003 Sterling Weight Truck	175,000			175,000
Accident of a 2000 Ford Windstar Lx Van	4,346			4,346
Repairs due to water damage - 151 Yonge St., 13th floor	19,653			19,653
Damage to Government vehicle - accident (7 cases)	13,556		13,556	
NATIONAL DEFENCE				
Department				
Loss or damage of combat clothing Kit (3829 items)	144,411	1,296	143,115	
Loss or damage of transportation equipment (41 items)	76,150		76,150	
Loss or damage of construction engineering equipment (1 item)	3,868		3,868	
Loss or damage of machinery (6 items)	23,733		23,733	
Loss or damage of telecommunication equipment (25 items)	21,072	199	20,873	
Loss or damage of electrical equipment (71 items)	114,191		114,191	
Loss or damage of technical equipment (18 items)	19,176		19,176	
Loss or damage of tools (89 items)	18,024		18,024	
Loss or damage of weapons and accessories (379 items)	5,170		5,170	
Loss or damage of military specific equipment (654 items)	108,690	65	108,625	
Loss or damage of non military specific equipment (299 items)	106,216		106,216	
Loss or damage of computers (34 items)	35,005		35,005	
Loss or damage of laptops (5 items)	18,907		18,907	
Vandalism to buildings (2 items)	521,502		521,502	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
NATURAL RESOURCES				
Department				
Damage to Government vehicle in an accident (4 cases)	5,782			5,782
Loss of aeronautical and technical services supplies, printing operations supplies and building damage due to flooding at 615 Booth, Ottawa, ON	1,243,788		1,243,788	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Part of the suspended ceiling and lighting detached (1 case)	1,000		1,000	
Loss of Windstar Van (1 case)	8,500		8,500	
Accidental damage to Government building (2 cases)	430,000		430,000	
Damage to light post (1 case)	695		695	
Damage to office furniture (1 case)	50,455			50,455
Damage to a photocopier (1 case)	3,066			3,066
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (77 cases)	22,513		22,513	
Damage due to acts of nature (2 cases)	2,670		2,670	
Damage due to motor vehicle accident (66 cases)	179,507	6,156	173,351	
Damage to property and equipment (36 cases)	70,217		70,217	
Loss of asset inventories (284 cases)	37,456		37,456	
Royal Canadian Mounted Police				
Damage to Government vehicles	1,767,217	218,669	1,314,497	234,051
Damage to buildings	6,008		6,008	
Damage to equipment	50,000			50,000
TRANSPORT				
Department				
Damage to Government vehicle in an accident (2 cases)	7,211	6,200	1,011	
VETERANS AFFAIRS				
Department				
Loss of 12 cellular phones	1,697		1,697	
Loss of office chair	250		250	
Loss of access card	100		100	
Loss of radio transmitter	44		44	
Loss of fax machine	1,600		1,600	
Loss of dictaphone	450		450	
Loss of 6 computers	12,223		12,223	
Loss of laptop	3,760		3,760	
Loss of laser printer	2,026		2,026	
Loss of recreational equipment	1,145		1,145	
Loss of monitor	600		600	
Loss of commercial mixer	865		865	
Loss of portable air conditioner	990		990	
Loss of drinking fountain	2,475		2,475	
Loss of server	14,808		14,808	
Loss of projector	6,315		6,315	
Loss of technical equipment	11,695		11,695	
Loss of tools	3,492		3,492	
Loss of medical equipment	5,864		5,864	
	9,148,041	301,515	8,268,497	578,029

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS* *PUBLIC ACCOUNTS OF CANADA*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department						
Fraudulent claims for travel advances	2002-2003	8,500			1,500(1)	7,000(1)
Canadian Food Inspection Agency						
Damage to Government vehicle in an accident (94 cases)	2002-2003	168,428	32,744	2,450	133,234(1)	
CANADA CUSTOMS AND REVENUE AGENCY						
Department						
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,524	475	45,000	5,793
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	125,839	186,932	206,133(1)	
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738	3,660	4,352		15,726
Damage to vehicles (51 cases)	2001-2002	117,375	15,009		94,896	7,470
Damage to vehicle (43 cases)	2002-2003	150,147	13,861	19,369	105,081	11,836
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income Tax	2001-2002	11,371,419	3,838,715	1,283,828	4,665,717(1)	1,583,159
Goods and services tax/harmonized sales tax	2001-2002	9,442,892	1,443,560	257,181	6,380,063(1)	1,362,088
Customs import duties and taxes	2001-2002	5,849,616	97,338	25,634	5,490,632(1)	236,012
Other administered losses	2001-2002	28,615	2,693			25,922
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income tax	2002-2003	8,768,905	2,922,585	1,167,112	2,404,293(1)	2,274,915(1)
Goods & services tax/harmonized sales tax	2002-2003	13,042,536	556,412	246,158	11,293,218(1)	946,748(1)
Customs import duties and taxes	2002-2003	653,570	401,971	9,056	101,487(1)	141,056(1)
Other administered losses	2002-2003	186,246	72,334	24,564	89,348(1)	
CANADIAN HERITAGE						
Department						
Theft of petty cash	2002-2003	1,591		1,591		
Public Service Commission						
Theft of taxi booklets	2002-2003	772			772(1)	
CITIZENSHIP AND IMMIGRATION						
Department						
Misappropriation of funds	2002-2003	178,540	15,178			163,362
ENVIRONMENT						
Department						
Misuse of Government mastercard and unauthorized use of ARI card	1997-98	7,400				7,400
Misuse of Government acquisition card	2002-2003	124				124
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274	3,506		
Damage to Government vehicles due to accidents (17 cases)	2001-2002	54,216			52,422	1,794
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Theft of vehicles and trailers (3 cases)	2002-2003	45,567	44,944		200	423
Theft of laptop computers (16 cases)	2001-2002	63,390			58,390	5,000
Theft of laptop computers (25 cases)	2002-2003	81,079			77,079	4,000
Theft of computer and peripheral equipment (17 cases)	2002-2003	32,490			27,490	5,000
Theft of office equipment (8 cases)	2001-2002	2,008			1,508	500
Theft of optical equipment (7 cases)	2001-2002	15,485			8,485	7,000
Theft of optical equipment (12 cases)	2002-2003	30,353			29,753	600
Theft of tools (6 cases)	2002-2003	18,979			18,129	850

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Theft of technical equipment (9 cases)	2002-2003	6,692			6,172	520
Theft of firearms (6 cases)	2002-2003	4,200			1,850	2,350
Theft of clothing and uniforms (3 cases)	2002-2003	1,850			1,050	800
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Theft of laptop computer	2002-2003	2,000				2,000
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to guard rail due to accident (2 cases)	2002-2003	3,460	3,210			250
Damage to lawn due to storm (2 cases)	2002-2003	600				600
Damage to signs due to storm (2 cases)	2002-2003	550				550
Damage to barricade	2002-2003	100				100
Damage to lights (3 cases)	2002-2003	635				635
Damage to door	2002-2003	200				200
Damage to table	2002-2003	200				200
Broken window (2 cases)	2002-2003	800				800
FINANCE						
Department						
Theft of microcomputers (2 cases)	2002-2003	4,625	30		4,595(1)	
FISHERIES AND OCEANS						
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		43,070(1)	
Fraudulent use of credit card	2000-2001	21,899	211	5,263		16,425
Damage to Government vehicles in accidents (25 cases)	2002-2003	36,432			36,000(1)	432(1)
Theft of petty cash at the Pacific Biological Station	2002-2003	1,022			1,022(1)	
Theft of petty cash at the CCG Station Kitsilano	2002-2003	591			591(1)	
Loss of public money— Commercial licence revenue	2002-2003	60			60(1)	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1999-2000	283,022				283,022
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			15,363(1)	
Theft/loss of laptops and computers (10 cases)	2001-2002	37,329			37,329(1)	
Theft/loss of laptops and computer equipment (18 cases)	2001-2002	25,760			25,760(1)	
Theft of cellular phone	1998-99	955			955(1)	
Theft/loss of cellular phone	2001-2002	299			299(1)	
Damage to Government vehicles following an accident (5 cases)	1999-2000	33,517			33,517(1)	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841			47,841[1]	
Theft loss of Palm Pilots (4 cases)	2001-2002	1,538			1,538[1]	
Theft of a vehicule—Damages	2001-2002	493			493[1]	
Theft of a vehicule (Ford Explorer)—Damages	2001-2002	5,000			5,000	
Theft loss of audiovisuals (3 cases)	2001-2002	6,125			6,125[1]	
HUMAN RESOURCES DEVELOPMENT						
Department						
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	23,190			30,000
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	23,795	19,419		142,944
Losses of public money—Theft of petty cash, NHQ	2002-2003	593				593
Theft and damage to a government vehicle (New Brunswick)	2002-2003	3,127			3,127[1]	
Fraudulent claims for benefits:						
Employment Insurance Benefits	Prior to 1997	85,770,959[1]	[1]	4,474,300	18,791,019[1]	62,505,640[1]
Employment Insurance Benefits	1998-99	156,186,404	114,782,349	6,365,905	12,720,650[1]	22,317,500[1]
Employment Insurance Benefits	1999-2000	120,404,240	83,719,259	4,402,828	10,090,338[1]	22,191,815[1]
Employment Insurance Benefits	2000-2001	120,790,146	72,358,675	6,192,815	9,054,108[1]	33,184,548[1]
Employment Insurance Benefits	2001-2002	105,709,129	41,817,800	9,271,791	4,795,270[1]	49,824,268[1]
Employment Insurance Benefits	2002-2003	133,462,360	17,668,014[1]	19,064,385	378,258[1]	96,351,703[1]
Family Allowances	1988-89	123,093	60,198	467	61,849	579
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,772		17,692[1]	
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	47,251	21,178		25,086[1]	987[1]
Family Allowances	1993-94	156,746	34,882	592	111,252	10,020
Family Allowances	2001-2002	26,637	1,350	600	16,294	8,393
Old Age Security	1987-88	359,240	281,036[1]	9,149	42,125	26,930[1]
Old Age Security	1988-89	1,070,391	596,389	18,198	219,375[1]	236,429[1]
Old Age Security	1989-90	721,089	247,866	1,546	148,184[1]	323,493[1]
Old Age Security	1990-91	639,880	311,980[1]		141,024	186,876[1]
Old Age Security	1991-92	617,627	177,588	1,200	310,242	128,597
Old Age Security	1992-93	1,074,363	307,107	642	282,246	484,368
Old Age Security	1993-94	355,988	184,455	2,121	123,096	46,316
Old Age Security	1994-95	1,190,107	351,418	7,297	642,135	189,257
Old Age Security	1995-96	839,522	388,482[1]	27,660	212,130	211,250[1]
Old Age Security	1996-97	475,078	118,390[1]	4,800	142,915[1]	208,973[1]
Old Age Security	1997-98	659,829[1]	100,019	20,351	171,096	368,363
Old Age Security	1998-99	980,863	273,302[1]	38,287	141,600[1]	527,674[1]
Old Age Security	1999-2000	580,465[1]	73,988	13,830	104,868	387,779[1]
Old Age Security	2000-2001	935,178	89,927[1]	21,457	3,273[1]	820,521[1]
Old Age Security	2001-2002	3,660,669[1]	318,865	98,900	915,748[1]	2,327,156[1]
Old Age Security	2002-2003	845,508[1]	35,657	135,107		674,744
Canada Pension Plan	1987-88	40,120[1]	36,525[1]			3,595
Canada Pension Plan	1989-90	242,854	148,198		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	631,939[1]	13,753	154,905[1]	305,667[1]
Canada Pension Plan	1991-92	437,731	225,122	8,151	36,561[1]	167,897[1]
Canada Pension Plan	1992-93	1,316,753	657,368	35,112	147,730[1]	476,543[1]
Canada Pension Plan	1993-94	771,616	344,662	29,453	98,850[1]	298,651[1]
Canada Pension Plan	1994-95	552,710	174,480	12,923	65,956	299,351
Canada Pension Plan	1995-96	796,847	349,600	27,768		419,479
Canada Pension Plan	1996-97	283,263	98,985	16,864	438[1]	166,976[1]
Canada Pension Plan	1997-98	1,815,170[1]	462,963[1]	62,438	165,822[1]	1,123,947[1]
Canada Pension Plan	1998-99	893,192	248,035	29,399	18,542	597,216
Canada Pension Plan	1999-2000	1,092,943[1]	195,067[1]	31,058	17,262	849,556[1]
Canada Pension Plan	2000-2001	1,444,255[1]	252,537[1]	70,209	45,774[1]	1,075,735[1]
Canada Pension Plan	2001-2002	1,696,202[1]	107,408[1]	100,173	153,793[1]	1,334,828[1]
Canada Pension Plan	2002-2003	540,581[1]	11,978	37,533		491,070[1]

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	15,154	1,139		4,491
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175	200	2,581	11,240
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Alteration of payments, Manitoba region	1996-97	27,545			27,545 (1)	
Government vehicle burned, Atlantic region	1997-98	17,930		7,750	10,180 (1)	
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	2000-2001	44,000		38,000	6,000 (1)	
Theft of digital camera, IOGC	2001-2002	1,599	500			1,099
Loss of Treaty monies, Ontario	2002-2003	4,688				4,688
INDUSTRY						
Department						
Theft of laptop computers (9 cases)	2001-2002	38,254			27,387	10,867
Theft of laptop (7 cases)	2002-2003	23,058			22,658	400
Theft of Blackberry (2 cases)	2001-2002	1,100				1,100
Theft of vehicle	2002-2003	25,543			25,543 (1)	
Theft of spectrum analyzer IPR	2002-2003	15,200			15,200 (1)	
Damage to Government vehicle (4 cases)	2002-2003	21,889		459	21,430	
Vandalism to a vehicle (5 cases)	2002-2003	13,785			12,900	885
Misuse of credit card	2002-2003	4,532				4,532
Canadian Space Agency						
Fraudulent endorsement of cheque cashed	2001-2002	1,683			1,683 (1)	
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	1,405,526	16,500	481,105 (1)	518,946 (1)
False or fraudulent claims for grants and contributions	2002-2003	65,216	4,575			60,641
Natural Sciences and Engineering Research Council						
Laptops and peripherals	2002-2003	75,000				75,000
Social Sciences and Humanities Research Council						
American Express cheques stolen and cashed	2002-2003	5,000				5,000
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	6,626 (1)	1,000 (1)	2,400		3,226 (1)
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Misappropriation of funds from a standing advance CFB ASU Edmonton	2002-2003	23,000				23,000
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	52,811	28,093	4,371		20,347

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Theft of travellers cheques from custodian CFSU (O) OP Apollo	2002-2003	7,600				7,600
Theft of a standing advance CFSU (O) OP Reptile	2002-2003	23,218			17,414(1)	5,804(1)
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Fraudulent claims for education allowances CFSU (E) Brussels	2002-2003	92,000	4,600	2,400		85,000
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100		6,100		
Discrepancy in a standing advance CFB ASU Edmonton	2002-2003	3,000				3,000
Discrepancy in a standing advance CFB Petawawa	2002-2003	630				630
Discrepancy in a standing advance, CFB Halifax	2002-2003	3,000				3,000
Discrepancy in a standing advance, 8 Wing Trenton	2002-2003	6,789				6,789
Discrepancy in money held by cashier, 12 Wing Shearwater	2002-2003	451				451
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax	2001-2002	375				375
Theft of diesel fuel rebates	2002-2003	41,721	13,181	24,916(1)	3,360(1)	264(1)
Discrepancy in a standing advance at CFB USA Edmonton	2002-2003	397(1)				397(1)
Theft of military clothing kit (5532 items)	2002-2003	208,538(1)	1,420(1)	971(1)	206,147(1)	
Theft of machinery (2 items)	2002-2003	7,195(1)		4,358(1)	2,837(1)	
NATURAL RESOURCES						
Department						
Theft of televisions (break-in) (3 cases)	2001-2002	600	583	200(1)		(183)(1)
Break in to an employee's house-loss of a Dell computer, an HP Laserjet 1100 and an HP scanner	2002-2003	5,000			5,000(1)	
Loss of Dell laptop on business trip	2002-2003	4,000			4,000(1)	
Loss of cellular phones (3 cases)	2002-2003	600			600(1)	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts— False endorsements	1996-97	167,797	134,924		32,873(1)	
SOLICITOR GENERAL						
Correctional Service						
Money sent to the wrong inmate (1 case)	2000-2001	1,290	441(1)	559		290(1)
Vandalism of property and equipment (423 cases)	2002-2003	126,511	7,755	1,000(1)	117,256(1)	500(1)
Damage due to water pipe break (8 cases)	2002-2003	79,837		27,113(1)	52,724(1)	
Damage following motor vehicle accident (51 cases)	2002-2003	118,608	575	3,040(1)	114,993(1)	
Misappropriation of funds (2 cases)	2002-2003	34,205	7,990(1)	18,170(1)	5,318(1)	2,727(1)
Loss of asset inventories (90 cases)	2002-2003	65,462(1)	9,802(1)	3,391(1)	52,269(1)	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Loss of monies (fine, advance)	1996-97	5,400				5,400
Loss of money (5 cases)	2001-2002	3,712	497		3,115	100
Damage to vehicles	1996-97	86,537	16,042		68,018	2,477
Damage to snowmobile (1 case)	2002-2003	6,660				6,660
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Damage to police vehicles (15 cases)	2002-2003	111,540	37,588		51,262	22,690
Wilful damage to police vehicles	1997-98	352,708	58,891		279,182	14,635
Wilful damage to police vehicles	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles	1999-2000	121,289	8,451		97,128	15,710
Wilful damage to police vehicles	2000-2001	6,690	553	2,886	3,251	
Wilful damage to police vehicles	2001-2002	48,221	12,322	316	32,982	2,601
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment	2000-2001	6,850			6,600	250
Damage/loss of equipment	2001-2002	84,553	1,919		58,430	24,204
Damage/loss of equipment	2002-2003	59,703			55,203	4,500
Damage/loss of equipment	2002-2003	164,971			160,260	4,711
Theft of Government property	1999-2000	21,688			19,523	2,165
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,687		559,524	189,897
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	334,675		948,444	65,391
Damage to RCMP vehicles (accidents)	2001-2002	1,296,339	377,256	38,669	643,545	236,869
Damage to RCMP vehicles (accidents)	2002-2003	668,300	167,015	40,772	428,152 [1]	32,361 [1]
Damage to property/equipment	2000-2001	63,150			58,150	5,000
Damage to property/equipment	2001-2002	389,980	169,000		181,000	39,980
Vandalism to Government vehicles	2001-2002	312,937	158,151		18,084	136,702
Vandalism to police vehicles (9 cases)	2002-2003	4,172	35		3,533	604
Sooke Detachement, petty cash	2002-2003	100				100
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	22,373 [1]	500		19,933 [1]
Theft of petty cash	2001-2002	225		225		
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	47,335	45,366	1,969 [1]		
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,850	275		33,787
False or fraudulent claims for War Veterans Allowance benefits	1991-92	18,420	12,900	1,100		4,420
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	13,280	1,925		82,013
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits	1994-95	23,022	13,200	1,200		8,622
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920 [1]			60,410
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS(1) *PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,739	155		94,934
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	4,650			98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1996-97	21,006	9,480	1,042		10,484
Fraudulent endorsement of disability pension cheques cashed following death of payee	1997-98	18,952	7,350	1,800		9,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	66,920				66,920
Misappropriation of administered account by an employee	1999-2000	22,013	19,468			2,545
		816,737,896	351,782,319	54,161,823	98,586,128	312,216,126

(1)Amends previous year's *Public Accounts of Canada*.

(2)These losses were reported for the first time in 2002-2003.

SECTION 4

2003-2004

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

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PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	246,410	4,901,776	47,749	12,444,192	1,329,532	7,117,748
Canadian Dairy Commission	25,274			10,028	8,030	116,554
Canadian Food Inspection Agency	1,802	90,596	29,597	176,540		1,475,030
Canadian Grain Commission	311,427				132,694	71,898
	584,913	**4,992,372**	**77,346**	**12,630,760**	**1,470,256**	**8,781,230**
ATLANTIC CANADA OPPORTUNITIES AGENCY	**723,655**			**2,573,133**	**80,495**	**932,143**
CANADA CUSTOMS AND REVENUE AGENCY	**2,518,107**	**19,401**	**1,631,248**	**57,852,338**	**2,243,182**	**6,687,769**
CANADIAN HERITAGE						
Department	3,513,765	3,039,040		2,048,045	88,602	4,885,247
Canadian Radio-television and Telecommunications Commission				917,790	136,445	43,829
National Archives of Canada		62,557		528,767	17,501	932,039
National Battlefields Commission		4,240		1,110	30,868	
National Film Board	3,945	9,090,186		195,592	83,728	
National Library	74,470	29,610				1,080,196
Public Service Commission	11,500		51,471	884,654	35	1,677,195
Public Service Staff Relations Board			1,855	116,208	8,907	55,509
Status of Women—Office of the Co-ordinator	27,250			36,783	616	121,476
	3,630,930	**12,225,633**	**53,326**	**4,728,949**	**366,702**	**8,795,491**

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,710,335	1,748,728	2,456,869	4,871,390	24,510,238	46,157,516	1,017,864	108,560,347
		84,467	64,425	1,201	372,366		682,345
506,717	11,969,685	1,273,895	2,224,344	10,433,984	26,764,390	431,602	55,378,182
16,532	30,435	251,022	211,319	575,578	511,788		2,112,693
2,233,584	**13,748,848**	**4,066,253**	**7,371,478**	**35,521,001**	**73,806,060**	**1,449,466**	**166,733,567**
		551,567	**1,211,479**	**644,958**	**10,577,002**		**17,294,432**
11,967,793	**1,346,789**	**6,205,052**	**18,418,923**	**25,735,032**	**34,068,189**		**168,693,823**
89,655	23,697	2,139,965	2,516,087	698,903	25,154,819		44,197,825
119,513		356,199	496,216	121,429	1,333,560		3,524,981
1,129,455		449,383	442,731	1,146,427	3,246,171		7,955,031
255,358		16,292	8,765	321	482,278		799,232
183,972		415,756	232,279		6,273,778		16,479,236
		242,487	203,624	691,046	1,777,617		4,099,050
511,141		275,856	9,972,701	50,510	6,438,286		19,873,349
7,651		44,384	35,408	108,044	613,423		991,389
		88,660	121,639	2,400	1,493,824		1,892,648
2,296,745	**23,697**	**4,028,982**	**14,029,450**	**2,819,080**	**46,813,756**		**99,812,741**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
CITIZENSHIP AND IMMIGRATION						
Department	567,262		89,217,907	30,844,781	173,019	9,039,415
Immigration and Refugee Board of Canada				2,520,377	28,644	432,071
	567,262		**89,217,907**	**33,365,158**	**201,663**	**9,471,486**
ENVIRONMENT						
Department	56,501	1,502,365	167,620	2,133,204	1,202,744	17,828,071
Canadian Environmental Assessment Agency		14,928	20,485		103,154	717,226
Office of Infrastructure of Canada	13,784	39,295	5,320	1,872,879		3,272,716
Parks Canada Agency	125,560	17,706,999		439,387	374,199	7,647,075
	195,845	**19,263,587**	**193,425**	**4,445,470**	**1,680,097**	**29,465,088**
FINANCE						
Department						
Economic, Social and Financial Policies Program	199,989			805,028	191,582	2,463,688
Auditor General	524,527			260,147	62,070	174,230
Canadian International Trade Tribunal			307	66,046	10,689	142,106
Financial Consumer Agency of Canada				350,562		52,074
Financial Transactions and Reports Analysis Centre of Canada	39,093	68,434		2,381,445	39,899	174,069
Office of the Superintendent of Financial Institutions				3,294,568		195,934
	763,609	**68,434**	**307**	**7,157,796**	**304,240**	**3,202,101**
FISHERIES AND OCEANS	**382,444**	**16,182,482**	**467,521**	**14,067,473**	**3,209,878**	**15,832,167**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	439,103	7,054,678	119,081	27,081,960	9,977,028	12,895,140
Canadian International Development Agency	4,656,743	83,400	1,425		34,037	18,685,344
International Joint Commission				84,130		160,031
NAFTA Secretariat, Canadian Section	68,275			18,329	293,412	4,638
	5,164,121	**7,138,078**	**120,506**	**27,184,419**	**10,304,477**	**31,745,153**
GOVERNOR GENERAL				**88,092**		**780,824**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
15,071,149		1,081,384	3,841,038	3,795,343	16,621,651	802,200	171,055,149
411,164		229,765	442,903	252,140	14,126,714		18,443,778
15,482,313		**1,311,149**	**4,283,941**	**4,047,483**	**30,748,365**	**802,200**	**189,498,927**
1,390,310	23,975,054	1,980,942	5,613,645	8,066,790	48,226,307	77,853	112,221,406
7,300		88,432	143,448	526,983	1,595,663	7,097	3,224,716
		115,650	132,918	690,031	2,396,891		8,539,484
2,242,475	3,615,618	1,772,007	2,718,742	4,228,297	28,670,409		69,540,768
3,640,085	**27,590,672**	**3,957,031**	**8,608,753**	**13,512,101**	**80,889,270**	**84,950**	**193,526,374**
665,181		697,600	1,450,248	75,407	7,227,410		13,776,133
90,595		625,861	278,398	434,270	5,138,660		7,588,758
		31,622	65,846		318,686		635,302
		46,260	73,866	57	1,107,053		1,629,872
67,335		229,637	449,567	159,491	1,179,977		4,788,947
		550,924	833,573	468	2,897,777	25,778	7,799,022
823,111		**2,181,904**	**3,151,498**	**669,693**	**17,869,563**	**25,778**	**36,218,034**
4,449,475	**22,314,543**	**1,920,392**	**9,093,333**	**54,876,100**	**24,834,505**		**167,630,313**
26,608,680	62	14,041,190	9,615,669	22,280,497	59,576,179	251,601	189,940,868
		816,976	3,036,787	1,445,979	19,519,485		48,280,176
15,328	66,018	45,868	13,394	15,509	4,328,837		4,729,115
		18,690	74,041	495	388,494		866,374
26,624,008	**66,080**	**14,922,724**	**12,739,891**	**23,742,480**	**83,812,995**	**251,601**	**243,816,533**
		130,363	**99,489**	**201,771**	**766,723**		**2,067,262**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
HEALTH						
Department	1,146,166	135,683	219,696,125	7,727,229	1,315,582	19,696,596
Canadian Institutes of Health Research	117	279,000	2,220	700,887		386,865
Hazardous Materials Information Review Commission						46,924
Patented Medicine Prices Review Board				31,620	21,272	6,819
	1,146,283	**414,683**	**219,698,345**	**8,459,736**	**1,336,854**	**20,137,204**
HUMAN RESOURCES DEVELOPMENT						
Department	3,929,665	16,670	8,195,535	35,754,438	3,146,671	62,088,290
Canada Industrial Relations Board			3,852	238,419	43,261	27,622
Canadian Artists and Producers Professional Relations Tribunal	20,305			24,403	20,530	5,156
Canadian Centre for Occupational Health and Safety						17,641
	3,949,970	**16,670**	**8,199,387**	**36,017,260**	**3,210,462**	**62,138,709**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program		3,425,372	62,363	5,349,224		1,870,014
Indian and Inuit Affairs Program	1,101,801	9,122,012	61,028	11,531,274	1,820,078	3,009,809
Northern Affairs Program	268,592	1,673,567	5,211	482,070	591,746	722,941
	1,370,393	*14,220,951*	*128,602*	*17,362,568*	*2,411,824*	*5,602,764*
Canadian Polar Commission	35,500			34,046		10,000
	1,405,893	**14,220,951**	**128,602**	**17,396,614**	**2,411,824**	**5,612,764**
INDUSTRY						
Department	410,489	1,679,530	113,278	18,694,332	2,927,426	18,314,435
Canadian Space Agency	152,892	47,846,770	56,755	1,170,698	27,319	1,952,699
Competition Tribunal				16,344		47,488
Copyright Board	20,304		429		62,095	135,105
Economic Development Agency of Canada for the Regions of Quebec	28,121	163,606		923,724		103,256
National Research Council of Canada	835,182	14,595,884	221,982	3,696,361	6,340,559	4,387,545
Natural Sciences and Engineering Research Council				2,337,735		354,979

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
3,005,662	17,027,067	20,024,991	8,009,293	3,886,519	96,694,405		398,365,318
15,186		438,825	355,421	14,626	5,732,204		7,925,351
		10,485	168,608		405,944		631,961
	66,255	53,836	41,792	394	200,898		422,886
3,020,848	**17,093,322**	**20,528,137**	**8,575,114**	**3,901,539**	**103,033,451**		**407,345,516**
2,976,670	58,252	3,592,722	11,914,672	143,944,203	126,712,075		402,329,863
29,425		55,151	64,996	49,260	1,061,194		1,573,180
5,316		21,588	4,323	138	224,898		326,657
2,065		98,598	37,390	296,636	538,418		990,748
3,013,476	**58,252**	**3,768,059**	**12,021,381**	**144,290,237**	**128,536,585**		**405,220,448**
252,965		554,973	1,087,084	611,154	15,143,540	900	28,357,589
331,563	32,903	1,074,856	1,959,370	7,509,498	35,090,061	187,846	72,832,099
45,021	3,514,063	335,826	593,375	135,904	36,116,915		44,485,231
629,549	*3,546,966*	*1,965,655*	*3,639,829*	*8,256,556*	*86,350,516*	*188,746*	*145,674,919*
		30,035			40,829		150,410
629,549	**3,546,966**	**1,995,690**	**3,639,829**	**8,256,556**	**86,391,345**	**188,746**	**145,825,329**
1,983,106	80,388	3,740,253	5,423,287	5,035,006	41,564,563		99,966,093
707,030	54,831,967	328,881	1,143,433	3,675,533	14,563,876		126,457,853
		5,525	19,923	82,299	473,322		644,901
		48,939	12,387	82,121	127,414		488,794
306,186		286,908	458,388	159,365	3,643,508		6,073,062
2,393,269	5,173,972	2,397,686	2,669,719	3,152,250	5,604,142	71,553	51,540,104
25,108	210,467	161,770	351,451	501,472	1,654,443		5,597,425

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Social Sciences and Humanities Research Council	1,050			990,865		227,754
Statistics Canada	95,321			4,255,101	21,802	282,095
	1,543,359	**64,285,790**	**392,444**	**32,085,160**	**9,379,201**	**25,805,356**
JUSTICE						
Department	378,063		263,251	9,062,322	30,743,554	10,192,738
Canadian Human Rights Commission	13,775		15,766	39,307	641,653	232,837
Canadian Human Rights Tribunal				40,984	310	47,596
Commissioner for Federal Judicial Affairs					738,571	347,285
Courts Administration Service		192,111		123,472		298,554
Law Commission of Canada						74,578
Offices of the Information and Privacy Commissioners of Canada				235,196	431,745	191,619
Supreme Court of Canada		13,329	210	364,773		252,466
	391,838	**205,440**	**279,227**	**9,866,054**	**32,555,833**	**11,637,673**
NATIONAL DEFENCE						
Department		786,443,986	110,587,855	82,593,027	1,777,852	68,825,636
Canadian Forces Grievance Board	81,082			12,464	191,617	110,978
Military Police Complaints Commission	97,005		4,104	35,693	105,117	48,734
	178,087	**786,443,986**	**110,591,959**	**82,641,184**	**2,074,586**	**68,985,348**
NATURAL RESOURCES						
Department	1,536,390	11,247,068	25,224	8,827,533	428,398	10,496,397
Canadian Nuclear Safety Commission	62,971	34,159	27,759	1,421,180	37,417	343,109
National Energy Board				472,214	15,933	184,394
Northern Pipeline Agency					15,728	
	1,599,361	**11,281,227**	**52,983**	**10,720,927**	**497,476**	**11,023,900**
PARLIAMENT						
The Senate			27,432	131,837	308,108	459,940
House of Commons	60,200		135,544	3,720,283	301,439	921,878
Library of Parliament	143,615			716,075	92,920	230,646
	203,815		**162,976**	**4,568,195**	**702,467**	**1,612,464**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
12,232	2,100	79,559	180,949	201,081	2,110,001		3,805,591
1,062,264		830,097	2,747,071	3,290,010	18,560,516		31,144,277
6,489,195	**60,298,894**	**7,879,618**	**13,006,608**	**16,179,137**	**88,301,785**	**71,553**	**325,718,100**
1,237,230		4,886,668	2,564,380	3,622,870	9,656,404		72,607,480
11,597		73,454	191,808	9,129	1,345,365		2,574,691
		21,446	34,439	344,896	544,532		1,034,203
4,750		52,746	794,573	1,140,323	1,165,404		4,243,652
1,513,510		153,973	370,471	2,295,176	3,562,968		8,510,235
		63,228	4,872	6,825	924,038		1,073,541
18,520		43,275	77,627	37,902	624,476		1,660,360
186,526		237,568	110,996	203,785	4,160,832		5,530,485
2,972,133		**5,532,358**	**4,149,166**	**7,660,906**	**21,984,019**		**97,234,647**
44,488,277	2,312,257	7,521,499	86,254,649	152,657,997	369,644,230	89,451,816	1,802,559,081
4,859		36,963	42,554	4,980	916,577		1,402,074
932		29,214	49,455	66	426,143		796,463
44,494,068	**2,312,257**	**7,587,676**	**86,346,658**	**152,663,043**	**370,986,950**	**89,451,816**	**1,804,757,618**
2,423,801	7,608,383	2,515,844	6,381,584	24,077,821	44,095,191		119,663,634
61,184	1,109,965	174,430	1,111,107	226,291	4,547,754		9,157,326
	1,100	222,959	455,233	304,858	1,825,809		3,482,500
		197	8,804		37,016		61,745
2,484,985	**8,719,448**	**2,913,430**	**7,956,728**	**24,608,970**	**50,505,770**		**132,365,205**
		706,667	388,527	315,339	3,445,323		5,783,173
157,697		2,189,376	1,208,771	254,521	6,324,134		15,273,843
		85,426	187,592	235,203	269,788		1,961,265
157,697		**2,981,469**	**1,784,890**	**805,063**	**10,039,245**		**23,018,281**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
PRIVY COUNCIL						
Department				4,296,895		1,829,928
Canadian Centre for Management Development	58,702			36,683		702,944
Canadian Intergovernmental Conference Secretariat						4,468
Canadian Transportation Accident Investigation and Safety Board		13,754	9,642	292,453	108,774	472,042
Chief Electoral Officer	193,522	7,103	11,990	13,698,966	293,320	1,128,894
Commissioner of Official Languages		3,000		333,790	83,253	322,933
National Round Table on the Environment and the Economy				20,475	6,471	37,957
Office of Indian Residential Schools Resolution of Canada	42,991			267,089	462,401	289,011
Security Intelligence Review Committee				43,669		16,649
	295,215	**23,857**	**21,632**	**18,990,020**	**954,219**	**4,804,826**
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Government Services Program	5,138,044	98,613,338	128,512	56,471,836	3,535,159	258,252,597
Communication Canada	511,478		831	2,849,877		11,895,185
	5,649,522	**98,613,338**	**129,343**	**59,321,713**	**3,535,159**	**270,147,782**
SOLICITOR GENERAL						
Department	236,476				(10,596)	134,831
Canadian Firearms Centre			12,047	39,605,189	73,479	9,960,350
Correctional Service	30,317	1,079,970	32,321,760	14,956,080	485,200	73,737,648
National Parole Board			13,640	1,197,725	44	10,544
Office of the Correctional Investigator						102,876
Royal Canadian Mounted Police	335,984		10,645,725	19,928,457	1,946,029	7,510,486
Royal Canadian Mounted Police External Review Committee						40,067
Royal Canadian Mounted Police Public Complaints Commission					76,389	197,977
	602,777	**1,079,970**	**42,993,172**	**75,687,451**	**2,570,545**	**91,694,779**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,113,795		945,383	928,107	896,458	5,748,316		15,758,882
382		117,279	229,970	1,370,153	7,813,562		10,329,675
28,905		4,735	5,795	34,685		609,769	688,357
98,287	14,484	85,965	307,582	875,331	1,194,491		3,472,805
343,858		95,995	182,726	257,932	7,377,986		23,592,292
7,962			142,732	29,746	2,579,208		3,502,624
1,062	100,054	56,097	10,000	32,910	782,149		1,047,175
39,915		150,537	174,403	187,051	21,342,382		22,955,780
		7,006	14,161	18,017	207,152		306,654
1,634,166	**114,538**	**1,462,997**	**1,995,476**	**3,702,283**	**47,045,246**	**609,769**	**81,654,244**
26,775,184	1,034,479	1,290,112	15,196,721	89,069,109	283,928,625		839,433,716
106,401		228,394	765,903	2,723,367	5,533,418		24,614,854
26,881,585	**1,034,479**	**1,518,506**	**15,962,624**	**91,792,476**	**289,462,043**		**864,048,570**
371,989		275,395	590,601	20,381,085	5,017,851		26,997,632
26,644		38,513	95,509		1,172,106		50,983,837
5,376,087		1,036,797	39,874,292	4,028,047	31,544,781	8,374,539	212,845,518
233,392		52,578	94,908	192,016	1,633,756		3,428,603
4,120		8,792	5,857	7,611	57,341		186,597
25,060,267	3,965,926	5,310,158	12,321,969	93,063,264	41,863,699	779,962	222,731,926
		20,305	9,585	8,734	25,216		103,907
39,293		23,080	16,610	75,016	405,038		833,403
31,111,792	**3,965,926**	**6,765,618**	**53,009,331**	**117,755,773**	**81,719,788**	**9,154,501**	**518,111,423**

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
TRANSPORT						
Department	577,104	16,126,220	614,908	11,154,126	840,801	17,296,921
Canadian Transportation Agency	94,209		7,725	205,947	791	316,039
Transportation Appeal Tribunal of Canada				86,846	216,246	34,771
	671,313	**16,126,220**	**622,633**	**11,446,919**	**1,057,838**	**17,647,731**
TREASURY BOARD						
Secretariat	**145,992**			**1,560,574**	**1,005,556**	**4,038,707**
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			265,153,373	596,166	1,130	6,770,697
Veterans Review and Appeal Board Program			6,093		5,414	
			265,159,466	**596,166**	**6,544**	**6,770,697**
WESTERN ECONOMIC DIVERSIFICATION	**660,381**			**577,694**	**8,778**	**2,080,136**
Total	**32,974,692**	**1,052,602,119**	**740,193,755**	**534,029,255**	**81,168,332**	**719,831,528**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
2,286,500	12,299,268	2,066,034	8,074,477	9,567,394	57,694,355		138,598,108
		153,307	228,052	114,794	483,455		1,604,319
		8,391	11,721				357,975
2,286,500	**12,299,268**	**2,227,732**	**8,314,250**	**9,682,188**	**58,177,810**		**140,560,402**
527,896		**1,070,740**	**3,517,917**	**175,181**	**37,684,282**		**49,726,845**
1,422,787		601,502	940,354	5,426,077	8,124,680		289,036,766
44,960		17,023	36,420	91,885	90,611		292,406
1,467,747		**618,525**	**976,774**	**5,517,962**	**8,215,291**		**289,329,172**
65,927		**479,422**	**663,266**	**415,758**	**2,635,274**		**7,586,636**
194,754,678	**174,533,979**	**106,605,394**	**300,928,247**	**749,176,771**	**1,788,905,312**	**102,090,380**	**6,577,794,442**

SECTION 5

2003-2004

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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Acquisition of land, buildings and works 5.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department	4,467	1,231,093	3,412,904		4,648,464
Canadian Food Inspection Agency			77,012		77,012
	4,467	**1,231,093**	**3,489,916**		**4,725,476**
CANADA CUSTOMS AND REVENUE AGENCY	**400,000**		**9,741,756**		**10,141,756**
CANADIAN HERITAGE					
National Battlefields Commission		**194,225**			**194,225**
CITIZENSHIP AND IMMIGRATION					
Department			**1,834,000**		**1,834,000**
ENVIRONMENT					
Department		3,426,079	1,749,479		5,175,558
Office of Infrastructure of Canada		50	115,781		115,831
Parks Canada Agency	949,465	8,689,234	6,245,809	139,830	16,024,338
	949,465	**12,115,363**	**8,111,069**	**139,830**	**21,315,727**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
FINANCE					
Department					
Financial Consumer Agency of Canada			7,033		7,033
Office of the Superintendent of Financial Institutions			344,250		344,250
			351,283		**351,283**
FISHERIES AND OCEANS	**564,891**	**34,308,253**	**7,978,078**	**406,867**	**43,258,089**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	**4,038,300**	**1,454,366**	**26,585,147**	**4,294,975**	**36,372,788**
HEALTH					
Department		**1,360,364**	**1,425,027**	**55,205**	**2,840,596**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	5,687,617	798,075			6,485,692
	5,687,617	**798,075**			**6,485,692**
INDUSTRY					
Department		531,418	1,083,721		1,615,139
Economic Development Agency of Canada for the Regions of Quebec			89,910		89,910
National Research Council of Canada			37,948,131		37,948,131
		531,418	**39,121,762**		**39,653,180**
JUSTICE					
Department			351,603		351,603
Canadian Human Rights Commission			20,675		20,675
Law Commission of Canada			304,940		304,940
			677,218		**677,218**
NATIONAL DEFENCE					
Department	**394,055**	**61,170,393**	**174,065,751**	**20,854,375**	**256,484,574**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
NATURAL RESOURCES					
Department		**38,630**	**4,766,010**	**15,802**	**4,820,442**
PRIVY COUNCIL					
Chief Electoral Officer			**1,088,325**		**1,088,325**
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	**5,168,544**	**60,930,594**	**150,220,294**	**2,822,452**	**219,141,884**
SOLICITOR GENERAL					
Canadian Firearms Centre			11,254		11,254
Correctional Service	5,082	1,486,665	72,696,760		74,188,507
Royal Canadian Mounted Police	1,650,073	10,395,053	35,237,940	8,180,085	55,463,151
	1,655,155	**11,881,718**	**107,945,954**	**8,180,085**	**129,662,912**
TRANSPORT					
Department	**6,645,099**	**1,198,523**	**525,762**		**8,369,384**
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		**2,880,749**	**3,503,984**		**6,384,733**
Total	**25,507,593**	**190,093,764**	**541,431,336**	**36,769,591**	**793,802,284**

SECTION 6

2003-2004

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

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Acquisition of machinery and equipment 6.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	4,509,591		4,046,157
Canadian Dairy Commission			
Canadian Food Inspection Agency	2,569,128		263,396
Canadian Grain Commission	21,188		34,347
	7,099,907		**4,343,900**
ATLANTIC CANADA OPPORTUNITIES AGENCY	**95,421**		**83,075**
CANADA CUSTOMS AND REVENUE AGENCY	**1,521,420**	**27,546**	**7,453,214**
CANADIAN HERITAGE			
Department	130,853		
Canadian Radio-television and Telecommunications Commission	24,610		45,085
National Archives of Canada	35,180		216,572
National Battlefields Commission	9,420		
National Film Board			
National Library			15,632
Public Service Commission	24,439		146,246
Public Service Staff Relations Board			20,705
Status of Women—Office of the Co-ordinator			1,836
	224,502		**446,076**
CITIZENSHIP AND IMMIGRATION			
Department	451,204		1,243,580
Immigration and Refugee Board of Canada			550,892
	451,204		**1,794,472**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
27,661,189	16,371,533	2,189,867	108,209	184,007	11,005,231	66,075,784
209,901		9,552				219,453
4,694,428	7,215,851	1,846,820		206,791	706,408	17,502,822
1,237,873	1,173,585	122,491		31,481	64,247	2,685,212
33,803,391	**24,760,969**	**4,168,730**	**108,209**	**422,279**	**11,775,886**	**86,483,271**
1,349,165		**431,278**		**38,352**		**1,997,291**
71,929,187	**17,622,307**	**10,375,621**		**1,393,706**	**949,648**	**111,272,649**
5,895,826	329,130	1,910,353	137,619	210,877	55,385	8,670,043
589,983		139,285		8,341		807,304
2,105,780	8,719	1,291		211,397	296,174	2,875,113
36,881		(34,663)	39,993	6,017	21,575	79,223
955,122		198,882			1,472,590	2,626,594
1,939,375	6,227	43,268		76,987	11,861	2,093,350
2,423,302		234,887		37,296	10,354	2,876,524
197,984		66,540		6,718		291,947
89,966		22,333		758		114,893
14,234,219	**344,076**	**2,582,176**	**177,612**	**558,391**	**1,867,939**	**20,434,991**
22,327,658	234,753	1,871,929		663,858	145,805	26,938,787
4,196,216		331,413		14,675		5,093,196
26,523,874	**234,753**	**2,203,342**		**678,533**	**145,805**	**32,031,983**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
ENVIRONMENT			
Department	4,670,329	32,204	1,826,288
Canadian Environmental Assessment Agency			5,409
Office of Infrastructure of Canada	54,675		111,129
Parks Canada Agency	6,598,289		497,414
	11,323,293	**32,204**	**2,440,240**
FINANCE			
Department			
Economic, Social and Financial Policies Program	30		38,202
	30		*38,202*
Auditor General			140,778
Canadian International Trade Tribunal			9,309
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			4,679
Office of the Superintendent of Financial Institutions			
	30		**192,968**
FISHERIES AND OCEANS	**39,161,781**	**130,312**	**3,019,437**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	6,341,570		3,554,395
Canadian International Development Agency			273,295
International Joint Commission			4,259
NAFTA Secretariat, Canadian Section			280
	6,341,570		**3,832,229**
GOVERNOR GENERAL	**2,073**		**219**
HEALTH			
Department	2,475,087		3,095,599
Canadian Institutes of Health Research			243,509
Hazardous Materials Information Review Commission			
Patented Medicine Prices Review Board			6,982
	2,475,087		**3,346,090**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
19,182,214	13,691,982	3,409,072		1,166,481	2,594,483	46,573,053
166,005		142,262		1,900	10,682	326,258
354,834		136,776		16,146	160,461	834,021
7,385,532	1,297,038	1,028,397	231,055	564,075	3,617,422	21,219,222
27,088,585	**14,989,020**	**4,716,507**	**231,055**	**1,748,602**	**6,383,048**	**68,952,554**
3,526,242		652,551		300,183	24,873	4,542,081
3,526,242		*652,551*		*300,183*	*24,873*	*4,542,081*
762,142		2,076,767		(10,100)	127,389	3,096,976
182,050		81,832		26,047		299,238
9,989		40,551			14,817	65,357
1,806,375		237,881		31,088		2,080,023
2,281,647		(3,736)				2,277,911
8,568,445		**3,085,846**		**347,218**	**167,079**	**12,361,586**
12,609,673	**7,928,921**	**1,703,774**	**421,114**	**635,300**	**14,353,027**	**79,963,339**
51,508,329	4,198,881	19,543,824		2,443,865	6,454,368	94,045,232
2,770,572		401,024			120,745	3,565,636
195,841		11,442				211,542
52,864		3,893				57,037
54,527,606	**4,198,881**	**19,960,183**		**2,443,865**	**6,575,113**	**97,879,447**
470,087		**374,520**		**8,013**	**6,242**	**861,154**
32,171,832	29,032,862	3,156,104	42,225	742,997	1,813,499	72,530,205
2,158,629		180,808		79,904	364	2,663,214
61,412		33,077		1,579		96,068
115,527	561	29,481		3,372	5	155,928
34,507,400	**29,033,423**	**3,399,470**	**42,225**	**827,852**	**1,813,868**	**75,445,415**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
HUMAN RESOURCES DEVELOPMENT			
Department	828,610		1,875,926
Canada Industrial Relations Board			3,181
Canadian Artists and Producers Professional Relations Tribunal			
Canadian Centre for Occupational Health and Safety			1,320
	828,610		**1,880,427**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	51,475		120,354
Indian and Inuit Affairs Program	194,648		378,750
Northern Affairs Program	306,212		76,502
	552,335		*575,606*
Canadian Polar Commission			
	552,335		**575,606**
INDUSTRY			
Department	1,565,762		1,007,521
Canadian Space Agency	15,787		559,594
Competition Tribunal			
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	85,576		98,349
National Research Council of Canada	416,032		
Natural Sciences and Engineering Research Council			27,652
Social Sciences and Humanities Research Council			861
Statistics Canada	15,540		
	2,098,697		**1,693,977**
JUSTICE			
Department	24		252,044
Canadian Human Rights Commission			8,906
Canadian Human Rights Tribunal			19,257
Commissioner for Federal Judicial Affairs			
Courts Administration Service	68,723		36,469
Law Commission of Canada			4,345
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program	24,426		443
Office of the Privacy Commissioner of Canada Program			4,667
	24,426		*5,110*

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
41,450,224	222,141	4,317,436		1,051,739	1,186,156	50,932,232
171,500		6,269		6,681		187,631
14,614		7,174		3,657		25,445
139,395		61,099		7,372		209,186
41,775,733	**222,141**	**4,391,978**		**1,069,449**	**1,186,156**	**51,354,494**
3,888,925	10,865	896,693		108,013	4,869	5,081,194
7,890,654	9,624	2,778,896		233,956	306,569	11,793,097
1,355,280	215,789	376,203		81,329	1,125,393	3,536,708
13,134,859	*236,278*	*4,051,792*		*423,298*	*1,436,831*	*20,410,999*
71,036						71,036
13,205,895	**236,278**	**4,051,792**		**423,298**	**1,436,831**	**20,482,035**
9,250,756	2,643,099	2,120,117		165,315	3,087,850	19,840,420
8,872,983	13,273,386	247,123	452,317	52,287	1,290,280	24,763,757
67,877		14,303		2,059	(87,817)	(3,578)
22,745		38,429			700	61,874
668,702		364,044		4,198	26,977	1,247,846
17,360,685	16,365,585	3,150,343	26,071,871	1,003,312	4,139,351	68,507,179
1,392,869		265,903		40,667	2,898	1,729,989
644,089		400,684		17,569	1,242	1,064,445
4,120,890					63,468	4,199,898
42,401,596	**32,282,070**	**6,600,946**	**26,524,188**	**1,285,407**	**8,524,949**	**121,411,830**
7,299,533	147,949	1,608,109		371,668	8,735	9,688,062
162,141		65,647		2,603		239,297
47,460		36,179		3,697		106,593
253,336		96,330		7,656		357,322
772,938	80	194,196		49,149	4,714	1,126,269
14,424						18,769
84,954		6,440				116,263
375,868		450				380,985
460,822		*6,890*				*497,248*

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Supreme Court of Canada	30,854		33,146
	124,027		**359,277**
NATIONAL DEFENCE			
Department	890,505,601	319,247,353	112,954,840
Canadian Forces Grievance Board			2,048
Military Police Complaints Commission			12
	890,505,601	**319,247,353**	**112,956,900**
NATURAL RESOURCES			
Department	1,515,740		838,664
Canadian Nuclear Safety Commission	54,935		82,252
National Energy Board			12,164
Northern Pipeline Agency			
	1,570,675		**933,080**
PARLIAMENT			
The Senate	18,561		1,810,782
House of Commons	195,145	15,208	601,825
Library of Parliament			27,649
	213,706	**15,208**	**2,440,256**
PRIVY COUNCIL			
Department	910		803,172
Canadian Centre for Management Development	24,928		2,164
Canadian Intergovernmental Conference Secretariat			41,592
Canadian Transportation Accident Investigation and Safety Board	165,687		101,525
Chief Electoral Officer	47,468		27,331
Commissioner of Official Languages	163		20,598
National Round Table on the Environment and the Economy			
Office of Indian Residential Schools Resolution of Canada			11,128
Security Intelligence Review Committee			49
	239,156		**1,007,559**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
626,938	3,643	565,517		20,371	189,221	1,469,690
9,637,592	**151,672**	**2,572,868**		**455,144**	**202,670**	**13,503,250**
342,794,226	131,157,357	21,733,500	2,227,131	4,036,779	90,581,849	1,915,238,636
97,042	647	8,215		287	76	108,315
43,435	10	3,916		104		47,477
342,934,703	**131,158,014**	**21,745,631**	**2,227,131**	**4,037,170**	**90,581,925**	**1,915,394,428**
13,052,637	6,713,597	1,862,473	12,397	85,080	2,118,713	26,199,301
1,649,123	225,027	829,700	162,244		67,654	3,070,935
657,753		133,444			58,150	861,511
11,500						11,500
15,371,013	**6,938,624**	**2,825,617**	**174,641**	**85,080**	**2,244,517**	**30,143,247**
1,028,903	2,031	313,446		533,210	45,961	3,752,894
7,016,850		1,170,288		259,318	928,241	10,186,875
405,174	501	336,324	693	12,809		783,150
8,450,927	**2,532**	**1,820,058**	**693**	**805,337**	**974,202**	**14,722,919**
5,868,594	23,653	1,145,994		75,777	105,537	8,023,637
1,900,430		102,711		5,100	64,364	2,099,697
144,928		36,880		58,242		281,642
641,670	17,161	158,848		107,108	616,443	1,808,442
3,875,213		891,464		83,161	43,777	4,968,414
311,892		106,399		116,336		555,388
105,763		19,119		1,584		126,466
1,175,845		437,526				1,624,499
20,897		30,675			460	52,081
14,045,232	**40,814**	**2,929,616**		**447,308**	**830,581**	**19,540,266**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	891,642		1,228,821
Communication Canada			90,701
	891,642		**1,319,522**
SOLICITOR GENERAL			
Department	27,316		8,813
Canadian Firearms Centre			12,654
Correctional Service	5,233,785	115,506	2,586,686
National Parole Board	55,135		34,591
Office of the Correctional Investigator			
Royal Canadian Mounted Police	64,215,461	3,026,824	33,441,481
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	69,531,697	**3,142,330**	**36,084,225**
TRANSPORT			
Department	17,866,476	9,031	603,709
Canadian Transportation Agency			61,005
Transportation Appeal Tribunal of Canada			
	17,866,476	**9,031**	**664,714**
TREASURY BOARD			
Secretariat			16,081
			16,081
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	178,406		237,061
Veterans Review and Appeal Board Program			1,859
	178,406		**238,920**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
48,541,762	1,662,457	37,750,423	7,650,595	1,510,162	5,355,490	104,591,352
1,749,349		83,521		73,125	28,679	2,025,375
50,291,111	**1,662,457**	**37,833,944**	**7,650,595**	**1,583,287**	**5,384,169**	**106,616,727**
1,283,316		278,488		154,773		1,752,706
523,230		64,180		6,048		606,112
22,872,807	2,995,305	2,113,654	12,984	1,140,831	7,118,218	44,189,776
906,607		53,318		20,042		1,069,693
15,120		16,780		6,779		38,679
62,248,955	5,171,997	9,177,814	44,326	2,730,388	7,163,984	187,221,230
677				2,152		2,829
87,334		14,457		3,854		105,645
87,938,046	**8,167,302**	**11,718,691**	**57,310**	**4,064,867**	**14,282,202**	**234,986,670**
10,630,412	251,086	1,571,431	79,420	66,063	4,207,137	35,284,765
483,752		197,400		206	3,722	746,085
11,563		39,784				51,347
11,125,727	**251,086**	**1,808,615**	**79,420**	**66,269**	**4,210,859**	**36,082,197**
4,651,334		877,488		382,969	39,094	5,966,966
4,651,334		**877,488**		**382,969**	**39,094**	**5,966,966**
3,228,088	15,030	416,144		413,464	708,610	5,196,803
34,629		15,007		16,325	2,516	70,336
3,262,717	**15,030**	**431,151**		**429,789**	**711,126**	**5,267,139**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
WESTERN ECONOMIC DIVERSIFICATION	**24,500**		**32,235**
Total	**1,053,321,816**	**322,603,984**	**187,154,699**

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(1) This category includes ships and boats, $162,328,488.97; aircraft, $587,385,648.58; military and non-military road motor vehicles, $291,283,541.58; and, miscellaneous vehicles, $12,324,137.90.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
501,580		**206,458**		**64,997**		**829,770**
931,204,838	**280,240,370**	**152,816,300**	**37,694,193**	**24,302,482**	**174,646,936**	**3,163,985,618**

SECTION 7

2003-2004

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

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Transfer payments 7.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/text/pubacc-e.html. This information includes for each Government program:

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	4,317,435	2,919,354,743	960,079,621
Canadian Food Inspection Agency	9,488,850		6,449
	13,806,285	**2,919,354,743**	**960,086,070**
ATLANTIC CANADA OPPORTUNITIES AGENCY	**24,232,789**	**104,971,625**	**49,365,992**
CANADA CUSTOMS AND REVENUE AGENCY	**147,424,168**		**119,855,303**
CANADIAN HERITAGE			
Department	16,558,496	95,239,052	211,825,252
National Archives of Canada			
National Film Board			
National Library			
Status of Women—Office of the Co-ordinator			
	16,558,496	**95,239,052**	**211,825,252**
CITIZENSHIP AND IMMIGRATION			
Department	**32,114,665**		**194,218,939**
ENVIRONMENT			
Department	261,165	4,954,752	5,241,222
Canadian Environmental Assessment Agency	12,460	121,556	173,500
Office of Infrastructure of Canada			28,650,513
Parks Canada Agency			5,866,955
	273,625	**5,076,308**	**39,932,190**

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
25,764,048	59,991,420	20,010,303		3,989,517,570
				9,495,299
25,764,048	**59,991,420**	**20,010,303**		**3,999,012,869**
	159,286,502	**14,314,992**		**352,171,900**
	71,673			**267,351,144**
1,542,944	539,605,094	4,873,871		869,644,709
	3,117,736			3,117,736
	297,507			297,507
	32,342			32,342
	11,109,000			11,109,000
1,542,944	**554,161,679**	**4,873,871**		**884,201,294**
1,366,643	**141,270,697**			**368,970,944**
38,593,442	219,587,401	461,124		269,099,106
17,500	417,350	7,000		749,366
	26,669,260			55,319,773
	878,675			6,745,630
38,610,942	**247,552,686**	**468,124**		**331,913,875**

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			32,358,097,264
			32,358,097,264
Auditor General			
			32,358,097,264
FISHERIES AND OCEANS	**58,892,579**	**819,000**	**1,127,000**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	27,310,333		
Canadian International Development Agency			
	27,310,333		
GOVERNOR GENERAL	**280,259**		
HEALTH			
Department	3,300,000		395,409,558
Canadian Institutes of Health Research	626,214,338		
	629,514,338		**395,409,558**
HUMAN RESOURCES DEVELOPMENT	**27,878,684,282**	**100,280,769**	**386,780,791**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	26,766,127	218,377,981	440,278,586
Northern Affairs Program	785,793	8,713,293	56,913,815
	28,009,920	*227,091,274*	*497,192,401*
Canadian Polar Commission			
	28,009,920	**227,091,274**	**497,192,401**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
279,791,124	31,667			279,822,791
				32,358,097,264
279,791,124	*31,667*			*32,637,920,055*
	378,924			378,924
279,791,124	**410,591**			**32,638,298,979**
153,000	**18,689,018**			**79,680,597**
239,730,395	193,291,734	8,952,679		469,285,141
2,244,029,375				2,244,029,375
2,483,759,770	**193,291,734**	**8,952,679**		**2,713,314,516**
				280,259
1,313,625	1,917,702,378			2,317,725,561
636,800	19,999,755			646,850,893
1,950,425	**1,937,702,133**			**2,964,576,454**
952,040	**318,934,299**	**26,054,802**		**28,711,686,983**
				458,000
	4,011,784,133	3,066,172		4,700,272,999
	27,072,670	172,500		93,658,071
	4,038,856,803	*3,238,672*		*4,794,389,070*
	24,850			24,850
	4,038,881,653	**3,238,672**		**4,794,413,920**

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
INDUSTRY			
Department	34,137,675	513,860,634	139,557,569
Canadian Space Agency	286,221	26,392,000	
Economic Development Agency of Canada for the Regions of Quebec		126,579,124	4,761
National Research Council of Canada	339,783	67,215,716	
Natural Sciences and Engineering Research Council	697,423,757		
Social Sciences and Humanities Research Council	436,376,934		
Statistics Canada			
	1,168,564,370	**734,047,474**	**139,562,330**
JUSTICE			
Department	**9,680,081**		**356,685,678**
NATIONAL DEFENCE			
Department	**10,982,196**	**1,616,503**	**125,958,472**
NATURAL RESOURCES			
Department	2,124,222	50,771,029	382,040,874
Canadian Nuclear Safety Commission			
	2,124,222	**50,771,029**	**382,040,874**
PARLIAMENT			
The Senate	172,971		
House of Commons			
	172,971		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Office of Indian Residential Schools Resolution of Canada	20,000	2,844,760	
	20,000	**2,844,760**	
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program			
Communication Canada			

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
6,757,017	719,794,414	1,480,089		1,415,587,398
29,346,419	1,122,761			57,147,401
	138,967,480	73,234,417		338,785,782
11,077,188	54,822,959			133,455,646
				697,423,757
				436,376,934
	560,800			560,800
47,180,624	**915,268,414**	**74,714,506**		**3,079,337,718**
979,031	**51,570,904**			**418,915,694**
138,512,860	**13,148,789**			**290,218,820**
1,469,246	189,749,883			626,155,254
	448,216			448,216
1,469,246	**190,198,099**			**626,603,470**
645,514				818,485
1,132,610				1,132,610
1,778,124				**1,951,095**
	7,785,379			7,785,379
	168,271			168,271
	22,248,347			22,248,347
	1,749,021			4,613,781
	31,951,018			**34,815,778**
	363,495	434,968,564	(435,890,355)	(558,296)
	14,769,660			14,769,660
	15,133,155	**434,968,564**	**(435,890,355)**	**14,211,364**

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	$	$	$
SOLICITOR GENERAL			
Department			276,520
Canadian Firearms Centre			15,430,000
Correctional Service	124,629		
Royal Canadian Mounted Police	55,998,242		
	56,122,871		**15,706,520**
TRANSPORT			
Department	**891,172**	**144,831,574**	**150,042,053**
TREASURY BOARD			
Secretariat	**539,157**	**300,000**	
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	**1,763,703,694**		
WESTERN ECONOMIC DIVERSIFICATION		**41,863,790**	**89,394,797**
Total	**31,869,902,473**	**4,429,107,901**	**36,473,281,484**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
	56,423,992	333,281		57,033,793
	261,600			15,691,600
169,718	2,613,442			2,907,789
1,740	338,594			56,338,576
171,458	**59,637,628**	**333,281**		**131,971,758**
62,000	**33,772,586**	**33,902,158**		**363,501,543**
13,368	**16,272,429**			**17,124,954**
8,328,491	**14,152,988**			**1,786,185,173**
	137,846,279	**1,119,187**		**270,224,053**
3,032,386,138	**9,149,196,374**	**622,951,139**	**(435,890,355)**	**85,140,935,154**

SECTION 8

2003-2004

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

Page

Public debt charges.. 8.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	$	$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J18—1978-2003 (matured October 1, 2003)	9.5		17,041,256
J24—1979-2004 (matured February 1, 2004)	10.25		50,729,280
J30—1979/87-2004	10.5	273,560,000	6,997,692
H6—1983/85-2005	12.25	1,036,955,000	120,018,230
H9—1983/84-2005	12	496,195,000	40,726,349
H18—1984/85-2006	12.5	266,514,000	30,012,497
H22—1984-2004	13.5	541,000,000	59,595,545
H26—1984-2006	14	769,902,000	100,991,657
H30—1984-2007	13.75	195,738,000	27,192,270
H36—1984-2007	13	474,931,000	61,832,316
H41—1984-2008	12.75	580,685,000	62,449,448
H52—1985-2008	11.75	401,437,000	34,153,326
H58—1985-2009	11.5	148,655,000	(12,859,437)
H63—1985/88-2009	10.75	265,503,000	2,002,099
H68—1985/87-2009	11	640,746,000	54,713,789
H74—1985/87/88/89-2008	10	3,061,454,000	308,587,581
H79—1986-2010	9.75	83,434,000	11,186,805
H81—1986/87/89/90-2010	9.5	2,444,299,000	227,458,232
H85—1986-2010	8.75	132,149,000	11,702,251
H87—1986/87/88-2011	9	632,150,000	52,780,555
H98—1987-2011	8.5	642,351,000	55,231,589
A23—1989/90/91-2014	10.25	1,699,888,000	182,265,104
A34—1990-2015	11.25	483,005,000	65,090,359
A39—1990/91-2021	10.5	1,105,758,000	129,927,000
L25—1991/92/93/94/95-2021	4.25	6,433,131,032	282,220,528
A43—1991-2021	9.75	1,240,623,000	165,840,815
A49—1991/92-2022	9.25	625,267,000	67,040,128
A55—1992/93/94-2023	8	7,871,642,000	637,728,598
A57—1992/93-2003 (matured June 1, 2003)	7.25		74,141,603
A61—1993-2003 (matured December 1, 2003)	7.5		389,284,912
A72—1994-2004	6.5	7,769,924,000	490,171,644
A75—1994/95-2004	9	7,559,024,000	692,673,083
A76—1994/95-2025	9	8,485,103,000	776,416,193
A79—1995-2005	8.75	6,373,468,000	536,870,565
VS05—1995/96/97-2026	4.25	6,173,495,277	268,819,298
VU50—1996-2006	7	5,866,645,000	411,788,573
VW17—1996/97-2027	8	8,976,126,000	741,442,174
WB60—1996/97-2007	7.25	7,710,304,000	545,347,978
WH31—1997-2008	6	6,845,350,000	425,746,272
WL43—1998/99/2000/01-2029	5.75	13,900,000,000	801,439,726
WN09—1998-2003 (matured September 1, 2003)	5.25		167,470,399
WR13—1998/99-2009	5.5	9,145,000,000	500,980,231
WU42—1999-2004	5	8,885,881,000	499,337,023
WV25—1999/2000/01/02/03-2031	4	6,554,786,125	266,106,528
WX80—1999/2000-2010	5.5	9,745,000,000	560,458,759
WY63—1999/2000-2005	6	10,327,396,000	634,596,855
XB51—2000/01-2011	5.75	14,450,000,000	885,144,637
XD18—2000/01-2006	5.75	9,625,000,000	572,088,012
XE90—2000/01-2003 (matured June 1, 2003)	5.75		11,029,035
XF65—2001-2003 (matured December 1, 2003)	5		98,393,185
XG49—2001/02/03/04-2033	5.75	13,410,295,000	646,190,788
XH22—2001/02-2012	5.25	11,600,000,000	605,462,443
XJ87—2001/02-2007	4.5	10,400,000,000	468,000,000
XK50—2001/02-2004	3.5	1,702,735,000	200,078,206

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	$	$
XL34—2002-2004	4.25	5,300,147,000	273,071,815
XM17—2002-2013	5.25	12,000,000,000	547,453,161
XN99—2002-2008	4.25	11,400,000,000	410,846,918
XP48—2002/03-2005	3.5	7,800,000,000	271,983,562
XQ21—2003/04-2036	3	1,403,846,916	19,425,912
XR04—2003-2005	3	5,500,000,000	110,654,795
XS86—2003/04-2014	5	5,468,165,000	76,072,960
XT69—2003/04-2009	4.25	4,900,000,000	44,910,274
XU33—2003/04-2006	3	7,137,765,000	46,188,060
		278,962,428,350	*16,922,741,441*
Less: Government's holdings		182,723,000	
		278,779,705,350	***16,922,741,441***
Payable in foreign currencies—			
1995-2005	6.375	1,966,950,000	126,549,806
1996-2006	6.75	1,311,300,000	91,589,475
1997-2007	floating	418,304,700	4,024,532
1998-2008	4.875	3,302,741,036	155,117,335
1998-2008	5.25	3,278,250,000	109,796,439
1999-2004	6.375	2,622,600,000	165,387,015
2001-2003/19	various	282,872,325	1,473,399
		13,183,018,061	*653,938,001*
Less: Government's holdings		285,646,261	
		12,897,371,800	***653,938,001***
		291,677,077,150	**17,576,679,442**
Interest on Canada savings, Canada premium and Canada investment bonds—			
Canada savings bonds—			
S46—1991-2003/2013	various	557,384,673	29,358,592
S47—1992-2004	various	1,605,577,810	41,407,741
S48—1993-2005	various	1,012,648,236	25,717,055
S49—1994-2006	various	1,374,911,380	35,370,734
S50—1995-2007	various	948,616,263	23,307,670
S51—1996-2008	various	2,400,032,849	203,748,763
S52—1997-2009	various	2,328,670,056	170,263,260
S53—1997-2009	various	12,334,041	1,079,889
S54—1998-2008	various	663,875,663	12,834,213
S55—1998-2008	various	51,537,422	1,127,577
S56—1999-2009	various	9,583,572	214,757
S57—1999-2009	various	6,145,074	141,250
S58—1999-2009	various	11,444,615	355,708
S59—1999-2009	various	8,529,932	262,571
S60—1999-2009	various	338,234,343	6,750,715
S61—1999-2009	various	38,519,742	835,850
S62—2000-2010	various	12,878,407	286,361
S63—2000-2010	various	9,190,204	204,419
S64—2000-2010	various	15,185,275	476,433
S65—2000-2010	various	18,685,262	566,151
S66—2000-2010	various	355,453,091	6,229,541
S67—2000-2010	various	27,574,277	594,000
S68—2001-2011	various	13,960,996	312,220
S69—2001-2011	various	12,433,426	275,529
S70—2001-2011	various	11,160,609	336,378
S71—2001-2011	2.75	7,485,011	222,574
S72—2001-2011	2-1.75	513,694,736	9,988,260
S73—2001-2011	2-1.65	26,760,833	550,567
S74—2002-2012	2-1.65	6,278,677	131,936
S75—2002-2012	2-1.55	5,541,910	117,135
S76—2002-2012	2.75-4	19,429,286	594,593
S77—2002-2012	2.75	13,857,901	405,651
S78—2002-2012	2-1.75	804,035,560	21,017,478
S79—2002-2012	2-1.65	42,085,711	840,337
S80—2003-2013	2-1.65	14,479,280	282,078
S81—2003-2013	2-1.55	11,309,440	239,573
S82—2003-2013	2-1.3	19,307,899	452,028
S83—2003-2013	2	19,928,438	1,064,821

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	$	$
S84—2003-2013	1.75	639,472,873	4,858,265
S85—2003-2013	1.65	27,674,711	154,256
S86—2004-2014	1.65	9,475,345	39,133
S87—2004-2014	1.55	5,375,947	
S88—2004-2014	1.3	6,748,265	
S89—2004-2014	1.25	110,900	
		14,037,619,941	*603,016,062*
Canada premium bonds—			
P1—1997-2007	various	77,196,813	7,108,741
P2—1998-2008	various	17,149,880	948,727
P3—1998-2008	various	1,130,158,460	42,186,255
P4—1998-2008	various	102,160,520	3,502,031
P5—1999-2009	various	20,242,667	684,945
P6—1999-2009	various	17,764,165	585,785
P7—1999-2009	various	61,336,969	2,232,838
P8—1999-2009	3	50,736,913	1,726,662
P9—1999-2009	various	400,033,102	12,297,482
P10—1999-2009	various	116,084,249	3,563,147
P11—2000-2010	various	36,230,579	1,123,725
P12—2000-2010	various	29,555,324	910,121
P13—2000-2010	various	66,312,821	2,011,751
P14—2000-2010	2.5	93,954,853	2,659,770
P15—2000-2010	various	582,992,653	31,161,628
P16—2000-2010	various	114,314,385	6,587,837
P17—2001-2011	various	137,401,729	9,058,594
P18—2001-2011	various	324,265,204	22,533,748
P19—2001-2011	various	33,556,365	1,701,748
P20—2001-2011	4.55	54,213,102	2,623,343
P21—2001-2011	2.8-4	679,530,494	23,196,851
P22—2001-2011	2.5-4	86,582,999	2,716,492
P23—2002-2012	2.7-3.5	23,272,146	718,205
P24—2002-2012	2.7-3.5	23,109,853	696,714
P25—2002-2012	3-4.25	100,381,938	3,254,115
P26—2002-2012	3	49,777,618	1,517,918
P27—2002-2012	2.5-3	1,168,323,548	32,603,824
P28—2002-2012	2.5-3	232,339,647	6,434,743
P29—2003-2013	2.5-3	90,060,255	2,476,921
P30—2003-2013	2.5-3	15,736,153	416,667
P31—2003-2013	2.5-3	65,303,168	1,728,337
P32—2003-2013	2.5	57,606,809	1,441,535
P33—2003-2013	2.5-3	32,729,860	888,090
P34—2003-2013	2.45	823,688,073	8,400,673
P35—2003-2013	2.35	181,528,210	1,421,803
P36—2004-2014	2.35	62,039,249	364,100
P37—2004-2014	2.25	52,316,402	
P38—2004-2014	2.25	75,652,170	
P39—2004-2014	2	280,835	
		7,285,920,180	*243,485,866*
Canada investment bonds—			
I1—2003-2006	3	3,013,700	
I2—2003-2006	3.1	1,300,000	
I3—2004-2007	3.2	311,200	
I4—2004-2007	3	1,593,700	
I5—2004-2007	2.75	329,600	
		6,548,200	
		21,330,088,321	**846,501,928**
Interest on bonds for Canada Pension Plan	**various**	**3,351,242,000** (1)	**340,549,555**
Interest on promissory notes - TD Trust Company	**various**	**47,575,906**	**1,771,623**
Interest on promissory notes - Montreal Trust Company	**various**	**28,511,547**	**1,708,095**
Interest on Canada notes	**various**	**1,257,400,000**	**15,845,280**
Interest on Euro medium term notes	**various**	**3,022,741,840**	**86,196,040**
Total interest on unmatured debt		320,714,636,764	18,869,251,963

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	$	$
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2002-2003 issues			1,023,201,681
Amortization of discounts on 2003-2004 issues		113,377,642,000	2,166,030,596
		113,377,642,000	**3,189,232,277**
Amortization of discounts and premiums on marketable bonds			**1,214,918,250**
Amortization of discounts on Canada bills—			
Amortization of discounts on 2002-2003 issues			3,004,946
Amortization of discounts on 2003-2004 issues		3,364,473,220	20,753,978
		3,364,473,220	**23,758,924**
Amortization of commissions and remunerations on Canada savings bonds			**25,508,956**
Total amortization of premiums, discounts and commissions on unmatured debt		116,742,115,220	4,453,418,407
Servicing costs and costs of issuing new borrowings			**91,149,706**
Total public debt charges related to unmatured debt		**437,456,751,984**	**23,413,820,076**
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	82,568,940,165	6,647,335,212
Public Service Pension Fund Account	various	143,167,778	
Canadian Forces Superannuation Account	various	40,251,700,228	3,216,652,073
Canadian Forces Pension Fund Account	various	37,578,628	
Royal Canadian Mounted Police Superannuation Account	various	10,453,724,135	845,720,410
Royal Canadian Mounted Police Pension Fund Account	various	20,337,853	
Members of Parliament Retiring Allowances Account	various	394,555,828	37,822,796
Members of Parliament Retirement Compensation Arrangements Account	various	106,872,584	9,979,113
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	416,151,867	34,955,714
RCA No. 1—Canadian Forces	various	72,806,419	5,953,369
RCA No. 1—Royal Canadian Mounted Police	various	18,156,011	1,495,628
RCA No. 2—Public Service	various	835,423,865	66,501,801
Supplementary Retirement Benefits Account	various	98,390,427	3,745,590
		135,417,805,788	*10,870,161,706*
Allowance for pension adjustments	various	(7,858,000,000)	(1,519,000,000)
		127,559,805,788	***9,351,161,706***
Other employee and veteran future benefits	5.8	***39,367,000,000***	***2,309,000,000***
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	***7,482,952,179***	***182,131,321***
Government Annuities Account	various	***405,722,191***	***28,453,798***
Deposit accounts—			
General security deposit	various	3,938,546	
Canada Labour Code—Wage Recovery Appeals	various	565,130	23,104
Contractors' security deposits	various	9,642,250	245,379
Non-interest bearing accounts		222,094,229	
		236,240,155	***268,483***
Trust accounts—			
Indian band funds	various	1,231,468,211	61,850,001
Indian estate accounts	various	12,447,524	503,563
Indian savings accounts	various	37,645,267	1,872,495
Canadian Security Intelligence Service—Scholastic awards	various	30,789	768
Royal Canadian Mounted Police—Benefit trust fund	various	1,965,523	47,464
Inmates' trust fund	various	10,068,066	3,929
Administered trust accounts	various	2,625,398	63,176
Estates fund	various	2,902,362	700
Veterans administration and welfare trust fund	various	549,893	83,289
Non-interest bearing accounts		456,724	
		1,300,159,757	***64,425,385***
Insurance and death benefit accounts—			
Insurance company liquidation	various	59,262	479,591
Regular forces death benefit account	various	192,898,346	15,517,088

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	$	$
Public Service death benefit account	various	2,100,375,954	163,384,196
Non-interest bearing accounts		15,911,857	
		2,309,245,419	***179,380,875***
Pension accounts—			
Annuities agents' pension account	various	6,139	312
Royal Canadian Mounted Police— Dependants' pension fund	various	30,805,140	2,477,090
		30,811,279	***2,477,402***
Other specified purpose accounts—			
Net Income Stabilization Account	various	1,978,401,607	54,583,456
Common school funds—Ontario and Quebec	5	2,677,771	133,889[2]
Miscellaneous projects deposits	various	407,714	15,668
Indian moneys suspense account	various	41,918,955	1,966,733
Natural Sciences and Engineering Research Council— Trust fund	various	594,848	18,266
Federal Court special account	various	11,030,175	143,850
Non-interest bearing accounts		170,899,927	
		2,205,930,997	***56,861,862***
Deferred revenue specified purpose accounts	various	[3]	***689,363***
Obligations related to capital leases	various	***2,774,211,438***	***155,797,918***
Other accounts—			
Special drawing rights allocations	various	[4]	***24,237,242***
Total public debt charges related to pension and other accounts		**183,672,079,203**	**12,354,885,355**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	46,231,557,535	1,095,519,194
National Battlefields Commission—Trust fund	various	529,939	13,075
Ship-Source Oil Pollution Fund	various	330,734,144	12,817,451
Mackenzie King trust account	various	225,000	11,632
Endowments for Health research	various	140,267	87,234
Social Sciences and Humanities Research Council— Queen's Fellowship fund	various	250,000	7,661
Non-interest bearing accounts		(190,554,899)	
		46,372,881,986	*1,108,456,247*
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(46,372,881,986)	(1,108,456,247)
Total public debt charges related to consolidated specified purpose accounts			
TOTAL PUBLIC DEBT CHARGES		**621,128,831,187**	**35,768,705,431**
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			35,931,363,760
Total public debt charge provision			945,797,918
Consolidation adjustments			(1,108,456,247)
Total public debt charges			35,768,705,431

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[1] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[2] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[3] Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

[4] No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

SECTION 9

2003-2004

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown........................ 9.2
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee		Amount
		$
AGRICULTURE AND AGRI-FOOD		
Department		
Accident involving a Crown vehicle—		
ING Insurance for Jensen M		6,577
Manitoba Public Insurance Corporation for		
Allard C and Romanow T	$ 5,334	
Warkentin G	1,309	6,643
Peace Hills Insurance for Reedyk S		1,080
Compensation for property damage and or loss of wages—		
Co-operators General Insurance		16,792
Freightland Carriers Inc		13,000
Compensation for damage to land caused by a flood during the constuction of Shellmouth dam—		
Akers G		18,648
Daniel Colin Mackenzie Hallson		18,648
Gleboff P		41,638
Hanna D		11,508
JI FD and JH McIsaac		26,834
Kuzma B		1,670
Leavens O		2,812
Lesann H and Lesann I		18,267
Morgan Khaladkar & Skinner Barristers		110,232
Rosowsky & Campbell Barristers		97,587
Stooshinoff Law Office in trust		137,393
Todosichuk E and Todosichuk S		4,272
Todosichuk V		4,272
Out of court settlement—		
Riley F		93,663
3 names withheld(1)		59,000
Claims under $1,000 (18)		10,163
		700,699
Canadian Food Inspection Agency		
Accidents involving a motor vehicle—		
Allianz Insurance Co for Smeltzer B		1,444
Andrew Frizzell's Garage for Flynn H		1,283
Bill Koughan Auto Body for Webster S		1,959
Calmont Truck Rentals and Leasing for Betzchleba V		3,760
Ches Crosbie Barristers in trust for Bryson D		38,000
Dodic Toone Maclean in trust for Messel D		2,500
Insurance Corporation of British Columbia for Dai J and Braletic N		1,949
Peace Hills Insurance for		
Cervatiuc A		8,047
Fahim M		2,072
Royal & Sunalliance Claims Department Atlantic for Bryson D		1,911
Unifund Assurance Company for Campbell P		4,131
Vancouver Autosport for Bezchleba V		9,708
Yanko Mechant Law Group in trust for Romaniszyn E		210,000
Settlement for a dispute resolution—		
Fontaine C		3,500
Settlement for losses incurred in relation to the detention of dogs—		
Evaniew D and J		4,023
Settlement as a result of a complaint to the Canadian Human Rights Commission—		
Pomone A		2,000
Settlement for losses related to export of embryos—		
Shore Holsteins Corp. International		9,600
Settlement for losses in relation to hog carcasses mistakenly identified—		
Larsens Packers Limited		21,520
Settlement of claim regarding the Public Service Pension Plan—		
Sivyer R		5,000
Settlement for damages to a potato field by an Agency vehicle—		
Polstra R		1,000
Settlement as a result of a complaint to the Canadian Human Rights Commission—		
Chivers Kanee and Carpenter in trust		46,000
Settlement for honey tests performed without authorization—		
JR Laboratories Inc		7,800
Claims under $1,000 (18)		5,621
		392,828
Canadian Grain Commission		
Settlement of claims of Palliser Grain Ltd—		
Borden Ladner Gervais LLP in trust for B N E Furniture		27,620
Carlson D and Kirkwood R		8,080
Circle 6 Farms and Ronnar Farms		31,900
		67,600
		1,161,127
CANADA CUSTOMS AND REVENUE AGENCY		
Department		
Settlements of claims under the the *Canadian Human Rights Act*—		
14 names withheld(1)		90,351
Settlement of claims protected by a privacy clause—		
5 claims(1)		54,380

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Settlement for personal injury—	
Jung J	2,250
Lacroix L	1,750
Pelletier L	1,000
Settlement of claims as a result of an administrative error—	
Desbiens J	1,954
Dubois P	1,139
McConnell A	1,462
Walker W	2,982
Settlement of claims for accidental damage or loss of property—	
Acey K	1,086
Adeland G	2,174
B.C. Automotive Association	2,753
Craig R	4,000
Curtis K	1,057
Henri Birks & Sons	8,714
Insurance Corporation of British Columbia (2 claims)	16,108
Jones M	1,000
Jones-Erickson L	2,513
Kugel M	6,025
Litster K	1,714
O'Sullivan M	1,021
SGI Canada	1,206
Sirkin M	12,000
Stevenson and Associates in trust for Xinyu Technology Canada Inc	50,000
Strong J	3,119
Thomson M	3,000
Tran M	1,564
Volpe M	2,080
Vu H and Nguyen C	1,043
Settlement of claim for wrongful prosecution—	
Constas A	3,000
Claims under $1,000 (154)	29,219
	311,664

CANADIAN HERITAGE

Department

Particulars and payee	Amount
Damages to property—	
Craft Council of Newfoundland	1,300
Settlement as a result of a complaint to the Canadian Human Rights Commission (section 48)—	
Manitopyes G	5,000
McMillan W HR	6,500
Out of court settlement against the Crown regarding the applications made to the Publications Assistance Program of the Department of Canadian Heritage—	
TV Publishing Group	87,879
	100,679

Telefilm Canada

Particulars and payee	Amount
Dispute following employment termination—	
Dansereau D	*51,125*
	151,804

CITIZENSHIP AND IMMIGRATION

Department

Particulars and payee	Amount
	$
Canadian Human Rights Commission settlement—	
Eagles K	1,750
Gosen G	7,000
Name withheld(1)	2,800
Pedro Emmanuel Solicitors in trust for Name withheld(1)	19,500
Out of court settlement for the reimbursement of legal costs and disbursements—	
Community Legal Services in trust for Ndayegamiye F	1,383
Out of court settlement for discontinuance of court action—	
Waldman and Associates in trust for Sogi B S	17,500
Dan Miller in trust for Starkov R, Starkova I, Starkova V	1,000
Osborne Barnwell in trust for 2 names withheld(1)	42,500
Compensation for legal costs—	
Name withheld(1)	5,000
Claims under $1000 (4)	2,556
	100,989

Immigration and Refugee Board of Canada

Particulars and payee	Amount
Mediation settlement for grievances—	
Hogg D	*23,000*
	123,989

ENVIRONMENT

Department

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Allianz Canada for Klakowich R	2,016
Braithwaite B in trust for Eagleson S	20,000
Graham Wells in trust for Carrol D S	11,500
HSBC Canadian Direct for Beek V	1,075
Saskatchewan Government Insurance for	
Leach S	3,366
Perez G	3,399
Vanwinkle L	2,076
The Economical Insurance Company for Bamwoya J	3,653
Accident involving a rental vehicle—	
Budget Rent-a-Car for Folk D	2,061
Litigation costs—	
Regional Municipality of Hamilton-Wentworth	173,209
Settlement for general damages and hurt feelings—	
Cullen L	18,000
Settlement for damages and losses—	
Name withheld(1)	15,000
Canadian Human Rights Ruling for lost wages and hurt feelings—	
Chan S	20,000
Claims under $1,000 (5)	1,674
	277,029

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Canadian Environmental Assessment Agency	
Litigation costs—	
Regional Municipality of Hamilton-Wentworth	*173,208*
Parks Canada Agency	
Accident involving a Crown vehicle—	
Breckenridge M	1,000
Settlement for automobile accident—	
Bailey I	18,000
Settlement for personal injuries—	
Boult A	5,000
Savard M for Fleury C	4,517
Material damages to goods—	
Assistant général des caisses for Salvail R	1,244
Samson, Bélair, Deloitte & Touche	10,196
Settlement related to legal action—	
Siscom Inc	4,500
Damage caused to boat when dock broke—	
Giard L and Coutois	1,772
St. Paul Fire and Marine Insurance for Theoret R	7,177
Damage caused to boat in canal lock—	
Lefebvre B	3,241
Claim for personal injury caused by fall—	
MacDonald M	38,900
Monfils E	77,296
Settlement with contractor related to a contractual dispute—	
Doucet Mcbride in trust for Les Rénovations Ancestrales Inc	65,000
Motor vehicle accident—	
Canadian Car and Truck Rentals	1,623
Crawford Adjusters Canada	2,822
Loster G and O	1,692
Saskatchewan Government Insurance	25,561
Claim related to vehicule damage—	
Bow Valley Autobody Ltd	1,625
Stone Mountail Settlement—	
Duncan & Craig	29,439
Bear Hill Lodge Settlement—	
Bishop & McKenzie	6,289
Settlement related to injury made while playing on a defective gate structure in the Kicking Horse Campground—	
Hudson T	54,860
Settlement with an employee as per grievance procedure—	
Holm A	1,000
Out of court settlement— Previous years liability related to accidents involving Crown vehicle—	
Everard & Kutbitz in trust for Aitken J and Milne N	1,350
McCaffery, Goss & Mudry in trust	120,000
McLeod & Company in trust	20,000
Peta Consultants	3,412
Damage to personal vehicle—	
Moss M	1,167
Out of court settlement— Labour relations—	
Name withheld[1]	5,000
Claims under $1,000 (27)	9,601
	523,284
	973,521
FINANCE	
Department	
Settlement for litigation costs—	
Blake Cassels & Graydon LLP in trust for Federation of Law Societies of Canada	600,000
Claims under $1,000 (12)	5,568
	605,568
FISHERIES AND OCEANS	
Accident involving a Crown vehicle—	
Benjamins S	1,260
Canadian Forest Products Ltd for Rouleau D	2,677
Cluett J	2,107
Day & Ross	29,630
Ernest Ross & Zink's Auto Body Repair	1,610
Green MB & JJ Barrington Ltd	1,726
ING Western Union Insurance for	
Doak R	1,537
Laverdiere D	1,953
Insurance Corporation of British Columbia for	
Lavigne M	2,522
Leerholm H	2,000
Nelson R	3,104
McInnis C in trust	250,000
Parsons Ennis Scott in trust for Parsons K	17,500
Patrick Ward & Sarkis Collision Center Ltd	3,124
Provincial Adjusting	1,466
Royal & Sun Alliance Insurance Company of Canada for	
Sénéchal R	1,612
Sheppard JA	3,309
Scott G	1,307
The Cooperators for Daigle D	3,305
The Personal Insurance Company of Canada for Tardiff D	2,796
Thiel's Wheels Michelle Matheron Motorcyle	2,895
WPC Building Services	2,603
Compensation for bodily injuries at Robertson Creek—	
Ted Boe Law Corporation for Bratt I	30,000
Compensation for loss of fishing time—	
Henderson J	2,500
Compensation for seized pelts—	
Browne Fitzgerald Morgan & Avis in trust for Wade B	35,000
Compensation for the loss to an animal breeder caused by a helicopter flying too low—	
McInnis J	10,206
Damage claim involving a CCG Vessel—	
Patterson Palmer Hunt & Murphy R & J Wells	1,888

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Compensation for damages to boat—	
Nuna G	5,839
Damage to boat caused by CCGS Simcoe—	
Brackevelt A	4,500
Damage to underwater cables—	
McInnis C in trust	75,000
Compensation for loss of fishing gear involving CCG Vessel—	
Ryan A	1,228
Miramichi boating accident—	
Clarke Drummie in trust for Hayes P	102,500
Smith and Smith in trust for Hayes P	45,000
Out of court settlement for the loss incurred by a fisherman—	
Pelletier J	2,500
Compensation for personal injury—	
Hennigar Wells Lamey & Baker in trust	15,000
Robichaud Godin Williamson Theriault & Johnstone in trust	27,000
Settlement of Canadian Human Rights Claim—	
Bastien G	3,500
Ezurike L	30,000
Vos T	3,500
Settlement respecting illustrations—	
Gillespie BG	10,000
Claims under $1000 (35)	16,160
	761,364

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Department

Particulars and payee	Amount
Out of court settlement of claims against the Crown for wrongful dismissal—	
Adams & Adams in trust for Bietrix F	1,933
Henk Kloppers Attorneys in trust for Bietrix F	9,081
Henault L	73,212
Out of court settlement—	
2 names withheld(1)	627,368
Reimbursement of insurance settlement—	
The National Life Assurance Company of Canada for Charron-Fortin L	123,835
Property damage claims—	
Bieber D	5,439
Bollman R	10,000
Claims under $1,000 (3)	753
	851,621

HEALTH

Department

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Aviva Canada Limited for Binet C	5,401
Insurance Corporation of British Columbia for name withheld(1)	4,300
Manitoba Public Insurance Corporation for Warren J	1,179
Out of court settlement—	
Name witheld(1)	30,000
Consent to discontinue—	
Ogilvy Renault for Crompton Co	5,000
Workplace resolution—	
Name witheld(1)	40,970
Payment of court ordered costs—	
Legge & Legge for Attis J and Tesluk A	10,000
Claims under $1,000 (2)	913
	97,763

HUMAN RESOURCES DEVELOPMENT

Department

Particulars and payee	Amount
Out of court settlement— Human Rights Complaint—	
Name withheld(1)	35,000
Canadian Human Rights Commission settlement—	
Gurr G	5,000
Lee C	5,029
Raven, Allen Cameron & Ballantyne in trust for name withheld(1)	75,000
Yott J	2,105
Name withheld(1)	100,000
Name withheld(1)	10,000
Name withheld(1)	10,000
Name withheld(1)	16,000
Settlement of a claim as a result of an accident involving a Crown vehicle—	
Girard TL	1,700
Settlement of a claim concerning a complaint on a selection process—	
Giguère H	1,176
Settlement of claim for damages and interest —	
Lappas T and T	6,000
Settlement—Agreement to pay legal fees—	
Alcindor M	5,000
Ma N	7,161
Out of court settlement of a grievance for disciplinary termination—	
Perry L	40,000
Compensation for general damages—	
Langevin JA	1,500
Out of court settlement of claim against the Employment Insurance Commission—	
Belanger Sauvé in trust for name withheld(1)	2,796
Esquire Gilbert Nadon in trust for name withheld(1)	9,591
Name withheld(1)	5,369
Name withheld(1)	5,128
Out of court settlement of claims for service contracts not granted—	
Letellier et Associés	1,500
Modern Installation Inc	5,000
Settlement of claim for termination of contribution agreements to provide services as a Manager—	
Butcher M	1,542
Cline, Backus, Nightingale, McArthur Solicitors for legal fees	66,610
Foster G	8,308
Grant D	4,130

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Hammill E	1,317
Hiebert R	9,408
Jordan M	7,283
Claims under $1,000 (12)	5,172
	453,825

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

INDIAN AND INUIT AFFAIRS PROGRAM

Particulars and payee	Amount
Settlement for damage claim associated to Mr. Hare's additional six month work as a Chief Federal Negotiator—	
Hare Susan M in trust	56,000
Settlement of claim made to the Canadian Human Rights Commission—	
Kelly M	17,000
Settlement for misdirected rent payment—	
Andrew J	4,000
Settlement for underpayment of lease revenue—	
George M	12,452
Settlement for loss of profit—	
McLean B	75,000
Settlement for missed rent review—	
Grant Kovacs Norell, Barristers & Solicitors in trust for Little Shuswap Lake Band	2,000
Little Shuswap Lake Band	12,514
Claim under $1,000 (1)	622
	179,588

CLAIMS PROGRAM

Particulars and payee	Amount
Settlement for outstanding property taxes—	
Lex Pacifica Law Corporation in trust for City of Chilliwack	825,000
Settlement of litigation out of alleged errors relating to a 1968 surrender of land—	
Cook Roberts in trust for Chief Jules R and Adams Lake Band	380,000
Settlement of litigation for wrongful death during a stand off with the OPP—	
Murray Klipenstein Barristers and Solicitors for Maynard Donald George et al	100,000
Settlement for interest error—	
Louis Bull Band	4,153,879
Montana Band	2,375,611
Settlement for damages to reserve land—	
Athabasca Chipewyan First Nation	2,000,000
Settlement of claim for a land to be returned to reserve status—	
Mandell Pinder in trust for Chawathil Indian Band	25,000
Description of claim withheld—	
Birkett Ticoll Barristers and Solicitors in trust for Name withheld(1)	600,000
Settlement for erroneous enfranchisements—	
Roddick & Johnson in trust for Benner D E	25,000
Settlement for land dispute—	
Hutchins Soloka & Grant in trust for Homalco Band	475,000
Low Murchison in trust for Wetzel M G	99,868
Settlement for trespass dispute—	
Minister of Finance British Columbia for Michel A	10,000
Settlement for entitlement to membership—	
Blake Cassels & Graydon LLP for Eminiskin Indian Band	60,000
Roddick, Scott & Johnson for Hodgson A, Hodgson D, Hodgson H, Hodgson L, Hodgson T, Leeb C, Leeb D, Lundie A, Pugh P	1,400,000
Settlement for land settlement—	
Enoch Cree Nation	54,000,000
	66,529,358
	66,708,946

INDUSTRY

Department

Particulars and payee	Amount
Accident involving a Crown vehicle—	
Baseline Collision Repairs	2,352
Manitoba Public Insurance	12,997
Settlement under the *Canadian Human Rights Act*—	
4 names withheld(1)	72,607
Settlement related to severance pay package—	
Name withheld(1)	169,142
Claims under $1,000 (2)	1,054
	258,152

National Research Council of Canada

Particulars and payee	Amount
Accident involving a visitor's vehicule—	
Insurance Corporation of British Columbia	*1,630*
	259,782

JUSTICE

Department

Particulars and payee	Amount
Payment of a settlement—	
Arvay Finlay, Barrister & Solicitor	400,000
Bayne, Sellar, Boxall for court fees incurred	1,000
Kathleen A Lahey, Barrister & Solicitor	50,000
Nelligan O'Brien Payne Barrister & Solicitor	327,667
Payment for damages to a vehicle in the parking lot—	
Dawson M	1,225
Payment for settlement involving an employee—	
Nault J	2,000
Claims under $1,000 (3)	693
	782,585

NATIONAL DEFENCE

Department

Particulars and payee	Amount
Settlement of claim as a result of an accident involving a departmental vehicle—	
Ace Auto Leasing Limited	45,372
Alamo Rent A Car	3,606
Alliance Insurance Company of Canada Inc	7,344
Allianz Insurance Company of Canada for McEachern P	1,166
Allstate Insurance Company	3,967

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Atlantic Collision Centre	3,701
Attache Remorque Québec Inc	1,000
Auto Sourcing Leasing and Rentals	5,437
Automatic-Commerce	4,349
Avis Canada	3,090
Avis Rent-A-Car	1,357
Ayotte C	2,891
Badnjevic R	1,138
Beaupré T	7,848
Bedard R	1,075
Blake D	1,613
Brien's Auto Repair	4,881
Brookfield, Lepage, Johnson	3,168
Budget Rent a Car of Canada Ltd	112,475
Cambron JM	1,583
Canadian National	2,389
Carmichael M	1,215
Carroll Collision Centre for Sampson	2,499
Chapman Autobody	1,228
Churu Inc	5,000
Clow I	1,858
Colbourne B	1,068
Collision Experts	1,168
Colonial Collision Centre for Elliott-Deptuck	2,417
Cooperators Insurance Company for	
Brace T	3,684
Shoemaker J	5,744
Deveau N	15,473
Discount Car and Truck Rental	14,133
Dominion of Canada General Insurance Company for	
Donnelly	3,650
Donna's Expresso	2,842
Downey Car and Truck Rentals	2,913
Downey Ford Sales Limited	4,164
Doyle D	4,189
Doyle P	6,151
Driving Force	14,278
Ducharme Motors Ltd	5,497
Entreprise Rent-a-car	107,391
Evans DL	4,240
Everleigh J	2,414
Ferris A	1,459
Hawk Coach Lines	4,398
Hertz Dallas Investments Inc	12,345
Hertz Equipment Rentals	1,600
Hertz Truck Car Rentals	1,144
Hometown Honda	3,791
Hooper D	1,941
Horn B	2,248
Huskins W	1,171
Hyatt Rentals	1,167
Hydro One	5,670
ICBC for Neid G	1,795
ING Insurance Corporation of Canada for	
Barrett	1,137
Smith MJ	7,347
Trenholme	2,884
Insurance Corporation of British Columbia for	
Mika S	5,116
Watson J	2,634
Insurance Corporation of Newfoundland for	
Michelin	2,039
Jacquard S	1,013
Janes Auto Body Clinic	1,586

Particulars and payee	Amount
	$
JH Ryder Machinery	1,286
Jukic A & A	3,036
Jurasin J	4,581
Kelly A	2,797
King G	3,605
Kochler M	3,728
Kundid A	1,361
Kundid A M	2,958
Latinovic D	1,415
Liberty Insurance Company of Canada for	
Koch D	2,114
Location Pelletier	4,569
Lombard Insurance for Wagner	3,900
Maksic D	8,097
Manitoba Public Insurance Corporation	1,234
Manitoba Public Insurance Corporation for	
Argus	2,466
Brar	7,001
Cormier	2,445
Gloor	1,453
Hanson	2,867
Jalbert	9,986
Kimelman	1,731
Lefebvre	1,337
McCombe-Fleming	1,846
Nims	1,895
Syganiec	1,609
Martino Brothers Limited	2,560
McArthur BF	1,937
McWhirter S	1,900
Meeuws G	1,244
Merling KG	7,956
Ministère des transports du Québec	5,532
Mirkovic	1,412
More JM	3,271
MRDC Operations Corporation	4,698
Murdoch Group Inc	1,381
Murdoch Group Insurance	2,367
National Car and Truck Rental	1,823
National Lease	1,705
New Horizons Car and Truck Rental	2,948
Osmanagic I	1,835
Osmond AG	3,554
Parkside Landscaping	1,450
Pembridge Insurance Company	2,390
Penske Truck Leasing Canada Inc	2,963
Pete's Sales and Service Limited	9,601
Petro Canada Service Station Newcastle Ontario	2,169
Pilcher M	9,570
Pineault C	3,066
Piton JAS	1,532
Plouffe ME	1,003
Primo Trailer Sales Limited	1,796
Privy Council Office	44,594
Prosic N	1,617
Samuels J	5,500
Sarajevo L D	4,248
Saskatchewan Government Insurance for	
Bjerke	9,077
Colan	4,256
Security National Insurance Company for	
Westlake W	6,769
Simon M	1,525
Sinclair D	6,014

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
SM Sport	1,150
Solesa D	1,410
Sorensen Pontiac Buick GMC	2,800
State Farm Insurance	1,058
Stephanson MJ	1,275
Subasic J	1,701
Sutcliffe F	2,337
Tamburic B	1,104
Tandet Kenworth	1,705
Taxi Cormier Ltée	1,457
Taylor C	3,224
Terra Rent A Car Limited	2,512
The Republic of Hungary	1,192
Thrifty Rent-a-car	13,053
Timmons I	36,161
Town of Blind River	3,960
Toyota Futur Oto St-Raymond	1,511
Tragler B	3,674
Trius Car and Truck Rental	94,581
Trius Leasing Ltd	1,076
Unifund Insurance for Walsh K	1,299
Velika K	42,367
Vujenovic M	7,427
Watson and Ash in trust for McLennan J	3,064
Wawanesa Insurance for	
Arsenault	3,342
Robichaud	3,588
White's Diesel	1,883
Zupanijski S S	1,501
Zwicker M	1,190
Settlement of claims as a result of personal injuries—	
Coleman, Fraser, Whittome, and Parcells in trust for MJD	83,419
Cross J	4,400
Dubreuil N	10,000
Routhier L	5,750
Williams J	6,035
Settlement of claims for loss and/or damage to personnel effects —	
Angutimarik J	1,480
Anstey-Martin D	1,933
Backus D	2,108
Baker J	4,581
Barry R	1,613
Blake D	1,613
Boucher M	1,699
Boucher T	4,566
Bourbeau D	2,650
Bowness D	1,224
Brenton A	1,310
Brown J	2,520
Cambron JM	11,545
Cooze K	1,926
Cordero Lodge	1,591
Curtis C	1,200
Curtis H	4,414
Delaney B	4,345
Dober L	3,949
Doyle P	3,000
Farewell B	1,900
Farrell P	2,501
Fulton W	1,575

Particulars and payee	Amount
	$
Hacker, Gignac, Rice in trust for King G	5,000
Ipkarnak E	4,506
Ittuksarjuat D	1,200
James J and Roberge R	1,500
Kelly M	1,928
Kimak JP	3,000
Laforest FB	2,089
LaGrandeur R	1,172
Lewis R	8,500
Longtin A	4,600
Mulligan MP	1,787
Murphy W	2,227
Nash P	5,000
Pollard T	2,339
Pritchard C	10,000
Promotion Dorchester for SMG/Attache Remorque	5,195
Sinclair D	1,112
St Pierre P	4,802
Temple K	1,000
Thomson JD	2,021
Webb E	5,000
Wickie J	1,115
Miscellaneous Disbursements —	
1^{st} Guaranty Trust	1,600
Air Cadet League of Canada	2,606
Allan, Frasces, and Pringle in trust for Satzke-Pomeroy	175,500
Army League of Canada	13,932
Automatic-Commerce	86,156
Baker S	16,500
Beaudet F	525,000
Beaupré T	125,000
Blaney McMurtry LLP in trust for Amertek	5,779,545
Bryce, Geoffery in trust for MacPherson H	50,000
Butlin, Oke, Roberts, and Nobles in trust for Minderlin	12,000
Canada Revenue Agency	29,281
Carter S	70,000
Casselman S	25,000
Churu Inc	23,264
City of Penticton	20,707
Coady, Filliter in trust for Borgo Upholstery	85,123
Côte E	30,000
Crease, Harman and Company in trust for Tranter R	35,654
Daley B	50,000
Desrosiers D	8,600
Drew D	21,000
Frank E Van Dyke in trust for Elliot K	10,000
Froment L	5,000
Gordon and Vellatta in trust for Howe BC	431,328
Halyk Kennedy Knox in trust for Primerose/Norsack	1,000,000
Hansen	1,471
Hartl G	14,071
Hassett LA	31,000
Hodder D	1,877
Holmes RJM	5,608
Hydro One	1,318
International Code Fire Services Inc	230,000
Jacques Cartier National Park	3,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Jacques Cartier National Park	1,425
John's, Southward, Glazier, Walton, and Maughs in trust for Berry	10,000
Kranz J	4,980
Kranz JC	114,223
Landry's Vacuum Service	1,196
Langlois, Kronstrom, and Desjardins in trust for McKean	98,250
Larue J	52,500
Lavery, De Billy in trust for Scubatheque L	5,000
Lee P	5,000
Loffelbien S & K	2,072
Longman A	16,000
Mathew G	40,000
Mckercher and Whitmore in trust for Genereux G	150,000
Mellin MA	11,450
Municipal District of Provost	2,355
Navy League of Canada	2,016
Nester L	4,000
P&O Ports North America	62,154
Patterson Palmer in trust for Air Tight Sheet Metal	361,905
Paulin in trust for Muratori F	20,000
Perlman and Lindholm in trust for Coleman MP	20,279
Privy Council Office	33,035
Roy J	6,900
Selimovic A	35,644
Serre N	15,000
Short A	5,500
Silliker J	5,000
Siskinds and Desmeules	49,500
Spiry C	63,635
St Amour P	22,000
Stadt Koln	18,316
Stopford M	43,685
Sutcliffe D	1,875
Timmons I	23,052
Turnham Woodland in trust	20,000
United States Department of the Treasury	50,044
United States Department of the Treasury	3,087
Westmar Consultants Port of Vancouver	1,889
White D	14,535
William D	1,132
Ministerial Claims pursuant to the *Canadian Human Rights Act*— 37 names withheld(1)	1,048,550
Reimbursement of Canada's share with respect to damage claims— The German Defence Cost Offices	1,371,359
Claims under $1,000 (465)	179,481
	14,151,938

NATURAL RESOURCES

Department

Particulars and payee	Amount
Accident involving a Crown vehicle— Insurance Corporation of British Columbia for Brown A K and Brown K W	5,031
Claim under $1,000 (1)	492
	5,523

Particulars and payee	Amount
	$
Canadian Nuclear Safety Commission	
Claim under $1,000 (1)	*614*
	6,137

PRIVY COUNCIL

Department

Particulars and payee	Amount
Claim under $1,000 (1)	587
Office of Indian Residential Schools Resolution of Canada	
Settlement of claims of abuse issued to legal representatives— 263 names withheld(1)	*13,491,316*
	13,491,903

PUBLIC WORKS AND GOVERNMENT SERVICES

Department

Particulars and payee	Amount
Cancellation fees relating to R-5 Conference— White Point Beach Resort	5,891
Settlement related to cell Retrofit—	
Crane Canada Inc	20,903
Tristar Mechanical Ltd	34,789
Claim related to HVAC Systems Fit Up— Entire Mechanical Contractors Ltd	11,395
Out of court settlement for work done following a fire on René-Lévesque West— Construction Sogescon Inc	168,730
Out of court settlement for payment of holdback for fire damages that occured on René-Lévesque West— Construction Sogescon Inc	194,365
Settlement and arbitrary decision under the terms of the Canadian court of foreign trade— Noël/Import Export	18,292
Interest due under section 5.03, Appendix C of a contribution agreement— Malette Société in common name	153,000
Settlement for breach of contracts—	
Blaney McMurtry Barristers and Solicitors for Fercan Developments	130,000
Draftworldwide Canada Inc	400,000
J S Murray Electrical Ltd	74,766
Claim for loss or damage due to contract delay—	
154348 Canada Inc.	85,120
Stockton & Bush Management Inc	10,494
Compensation paid to employee— Schenkman I	2,643
Settlement for legal cost— McLeod vs Canada Post	1,264
Breach of contract related to Bilco Construction Ltd— Gillespie Renkema Barnett	47,041
Motor vehicle accident— Norcan Leasing Ltd for Oskui SR	40,394

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
CITT Complaint # PR-2003-023—	
Heenan Blaikie LLP for MHPM Project Managers Inc	35,000
RPS Liability Fund— Dispute with PCL—	
Morrison Hershfield Ltd	1,271
RPS Liability Fund— Dispute with CEI Architecture—	
ARI Financial Services	2,066
Davis Inspection Services Ltd	1,326
Inter-Provincial Inspectors (1982) Ltd	4,101
Levelton Engineering Ltd	33,540
M.A. Thomas & Associates Ltd	2,990
Neale Engineering Ltd	2,309
Read Jones Christoffersen Ltd	1,984
Revay and Associates Ltd	99,423
RPS Liability fund— Deficiency Rectification for M C T S—	
Berard P	1,618
Campbell Engineering Inc	1,836
Robertson Sheet Metal Ltd	247,527
Compensation for anticipated loss of profit—	
Augustine, Bater, Polowin LLP for TOFCON Construction Inc	14,019
Flood at CD Howe Building—	
Cooperators Insurance Company for Bentley Leathers	2,474
Reasonable estimate of costs incurred in preparing and proceeding with the complaint as well as one third of the profit that the company would have earned had it won the bid for the contract—	
InBusiness Systems Inc	46,412
Compensation for slip and fall accident during training session—	
Workplace Safety and Insurance for Watkins S	50,000
Accidental damage to a windshield and a top of a vehicle—	
Federation Insurance Company for Downey J	1,761
Compensation for lost profit and costs related to the complaint—	
Borden Ladner Gervais LLP for Goodfellow Cleaners	15,500
Compensation for lost profit and costs incurred in preparing and proceeding with the complaint—	
Ogilvie Renault in trust for K-W Leather Products Limited	198,460
Design and construction administration fees for the repair of the deteriorated asphalt related to the rehabilitation of Laurier-Taché Garage roof—	
John Emery Geotechnical Engineers	2,361
Valuation of loss of future Canada Pension Plan benefits in the case of an employee and preparation of report—	
Welton Parent Inc	1,500
Refund for Benefit Plan and Union dues—	
James B, Janes K, Malenfant D and Pearn D	1,867
Plouffe Park Forensic Investigation and Selective Demolition—	
AW Hooker Associates Ltd	24,709
Brookfield, Lepage, Johnson Controls Facility	56,156
E-Print It	1,895
Thomas Fuller Construction	1,067,019
Trow Consulting Engineers Ltd	8,574
Trow Consulting Engineers Ltd, Crawford Adjusters Canada, Trevor Smith Consulting, Rochette C	256,023
Compensation for Laurier-Taché roof repairs for asphalt pavement failure—	
John Emery Geotechnical Engineers	50,964
RPS Liability Fund—Flood at the CD Howe building—	
Crawford Adjusters Canada	8,172
RPS Liability fund—Flood at Pearkes building—	
Crawford Adjusters Canada	21,227
RPS Liability fund— RCMP Riding Arena remediation and claim for cost recovery—	
1150069 Ontario Inc	5,130
RPS Liability fund— Dwyer Hill fuel spill—	
John D Paterson & Associates Ltd, Crawford Adjusters Canada, Gilmore Global Logistics Services Inc, Velocity Express Canada	7,887
Claims under $1,000 (51)	13,676
	3,689,864
SOLICITOR GENERAL	
Canadian Firarms Centre	
Compensation for unauthorized use of photographs—	
Semeniuk R	*63,618*
Correctional Service	
Canadian Human Rights Commission settlements—	
Algoma Community Legal Clinic in trust for McCoy-Lambert M	30,000
August L	10,000
Clarke L Melville in trust for Rektor K	18,000
Fontaine J	10,000
Landry L	30,000
Yang L	1,000
Name withheld (1) (inmate)	1,375
5 names withheld (1)	133,259
Compensation for litigation costs—	
Name withheld (1) (inmate)	3,000
Compensation in relation to a death while incarcerated—	
Name withheld (1)	499,705
Compensation for errors and or omissions by the CSC—	
Brian Callender in trust	3,000
Davison Charles in trust	17,000
Eggum Abrametz & Eggum in trust	10,500
John L Hill in trust	9,000
Magas D	2,500
Martin Spieker in trust for Smith F	8,500
Silman, Stander & Company in trust for Olsen M	28,000
Simunovic R	31,500
Stevens and Company in trust	7,000
Sutts Strosberg LLP in trust	5,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Weir Bowen in trust	8,000
4 names withheld (1) (inmates)	24,599
8 names withheld (1)	5,056,473
Compensations for lost and or damages to personal items —	
7 names withheld (1) (inmates)	9,736
Compensations for work related issues—	
Allan K	2,000
Gosselin J	7,500
Goyette S	3,821
Hamilton JS	1,212
Leeder G	20,000
Millette A	2,500
Reed R	2,248
Soronow S G in trust for Mottley G	20,000
Settlements of motor vehicle accidents—	
Bronson & Company Barristers & Solicitors for Szostak L	5,500
Coyote Collision for Etchart F	3,595
ICBC for Foots B and Roger B	1,515
Insurance company of BC for Carell C	1,784
Langver T	1,500
Leger A	2,135
Royal & Sun Alliance for Gustave J	2,247
Sproul G	1,274
Payments under $1,000 (631)	90,003
	6,125,981
Royal Canadian Mounted Police	
Settlement for damages arising from third party vehicle accidents—	
Aliant	1,233
Allianz Insurance Company of Canada for Dersch P	11,332
Allstate Insurance for Brun L	2,797
Andrew R	2,777
Arnaud R M J	1,154
Axa Pacific Insurance Company for Schmidt T	1,086
Baffin Snowmobile Repair Shop for Maccormack K	3,601
Barry T	3,000
Brothers Autobody Refinishers Ltd for Kellough K	1,433
Budget Rent a Car for Hansen J	9,834
Caduff M	1,500
Canadian Northern Shield for Morrison N	1,080
CEI Services as Subrogatees of Hoffman G	19,010
CGI Information Systems for Tanner P	6,719
CGU General Insurance Company for Columbine L	2,016
Chow Y W Y	1,071
City of Burnaby	1,588
City of Surrey	2,535
City of Surrey	1,461
Clements C	5,900
DBA Nat Car Rental for H A L T Holdings	25,149
Devon Transport Ltd	17,689
Dollar Thrifty Automobile Group Canada Inc for Nagano G	17,545
Dominion of Canada General Insurance Co for Lebouthillier N	1,230
Economical Insurance Group for Sterling G	6,960

Particulars and payee	Amount
	$
Economical Mutual Insurance Co for Carson K	1,147
Ejesiak K	2,080
Empire Auto Body Inc for Peter T	1,043
Empire Auto Body Inc for Peter T	5,717
Family Insurance Solutions Inc for McKilligan R	3,454
Family Insurance Solutions Inc for Minnie L	1,274
Froelich D	1,185
Fulton P	2,700
Gillman J	5,964
Godin G	2,925
Gold Key Pontiac Buick GMC for Deremo T	3,762
Goose Bay Motors Ltd for Andrew E	2,773
Gross K	2,675
Gullison W	2,250
Guthrie B	3,185
Hazeldine W	3,004
Hinz R	1,535
HSBC Canadian Direct Insurancce Inc for	
Bryson L	1,853
Maisey P	1,086
Richie D	1,221
Vriend M	2,055
ING Insurance Company of Canada for	
Bellavance J	1,135
Stoughton J	3,224
Insurance Corporation of British Columbia for	
Abbott D	3,221
Allan R	2,403
Bains S	3,889
Baldassarre L	1,019
Barrett J	2,278
Basra S	3,042
Benoit D	2,579
Bergman S	8,304
Bickerton D	2,239
Blaschuk C	3,575
Buckley L	2,353
Campion P	3,197
Canopus Investments	20,015
Chim T	2,558
Chueden J	1,337
Chumm J	1,281
Conlon M	2,978
Croteau C	1,056
Danczak A	10,918
Danyluk V	6,175
Dapic J	1,301
Doren D	1,562
Easthom S	3,094
Eghtesadi I	1,106
Elliot S	4,470
Engler A	7,536
Fan J	3,415
Fletcher N	13,432
Florio J	3,889
Francis A	1,149
Franklin A	7,739
Fromme M	9,132
Gervaisk J N	5,023
Girard C	3,013
Gomez J	2,805
Hamar D	3,959
Hui B	1,184
Ireland S	1,288

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Jones E	2,427
Kapelan Z	1,264
Kim G H	1,041
Kirk P	1,215
Kraley O	5,271
Krische R	1,744
Kristel B	18,719
Kuti T	1,283
Leong L	27,958
Low V	1,681
Ly V H	2,761
MacKenzie C	9,511
Magyar E	5,767
Mai L L	3,078
Malange R	4,480
McGraw F D	8,243
Methuen B	1,225
Mori A	1,532
Multani G	2,132
National Car Rental	3,545
Ocampo A	2,681
Panneir D	4,222
Pataki F	1,229
Perri R	1,000
Poony S	6,037
Randall A	3,577
Resendes R	2,990
Salten W	3,282
Samra P	3,652
Severyn P	2,174
Straford S	2,492
St Laurent A M	1,944
Taylor-Hanson K	3,498
Tourand S	3,309
Towriss C B	2,190
Vandrimmelen T	3,538
Wheatley K	8,004
Wilson M	3,223
Woods C	1,378
Xia C J	5,822
Insurance Corp of British Columbia Legal Unit for	
Anipet Animal Supplies	2,143
Aujla S	1,383
J & S Collision for Gilmore T	2,487
Jacobsen Pontiac Buick (1993) Ltd for Bassingthwaighte R	4,241
Kane Shannon & Weiler in trust for Watson S	2,000
Karlik K	1,084
Keeping G	1,500
Kirmac Carstar for Dobney T	2,606
Laurette R	1,000
Leo Lenders Auto Body for Curry E	2,223
MacDonald Pontiac Collision Centre for Caron G	1,596
Manitoba Hydro Electricity	6,055
Manitoba Public Insurance for	
Harding	1,122
Harvey C	1,475
Legall K	1,199
Lopes A	1,675
Monias C	10,724
Munroe I	2,631
Ross S	1,237
Serafin F	2,763
Manitoba Public Insurance Group for	
George O	1,184
Sanderson S	1,709
Sannoffsky D	1,348
Minister of Finance for Saskatchewan Highways and Transportation	1,640
Motor Mart for Dares G	2,079
North's Auto Body Limited for Young R	3,186
Optimum Insurance Co for Hirtle W	8,870
Pembridge Insurance for Reid J	3,042
Pierre Poitras Body Shop for Cyr B	1,026
Portland Street Honda for Mang S	4,556
Pryke Lambert Leathley Russell for McCutcheon G V	29,500
Rempel P	1,143
Renascent Collision Services for Grainger J	2,483
Reyda R	1,046
Royal & Sun Alliance for	
Cown M	5,252
Steeves S	1,610
Saskatchewan Government Insurance for	
Badger W K	4,637
Foster C	1,763
Generoux C J	1,544
Heilman C	1,228
Jamieson D	3,902
Mckenzie A	3,070
Moebis A	1,524
School District = 5 for Howse K	1,227
Scottish and York for Verge E	6,409
Scrivener MC	2,065
Scrivener MC	4,115
Taylor Ford Sales Ltd for White A	2,417
The Co-Operators for Deveaux W	2,174
The Coachworks Ltd for Billard A	3,660
The Economical Insurance Group for Hurlburt R	3,292
Trojan Collision Services Ltd for Bailey D	2,917
Unifund Assurance Company for Hoogenraad R	2,816
Wilton M	1,000
Wolf Collision Ltd for Ryan W	2,709
Workers Compensation Board for Mann C V	29,877
Settlements for injuries/fatality arising from motor vehicle accidents—	
Ahern T	8,300
Alberta Motor Association Insurance Co for Hitman S	14,884
Allan W Watchorn in trust for McCormick D	35,000
Altagas Services Inc	1,329
Andreassen Olson Borth in trust for Sieben P	64,960
Back to Health Inc	1,300
Back to Health Inc for Crocker W	1,300
Becker Mathers in trust for Kapelan Z	10,000
Becker Mathers in trust for Martin R J	50,000
Benoit D	6,975
Braithwaite Boyle in trust for Leeds R	27,000
Brown Benson in trust for Sykes K	120,000
Burns Fitzpatrick Rogers & Schwartz in trust for Salvia E	5,000
Campbel & Company for Ugay C	33,000
Cantini Law Group in trust for Reid L	17,500
CGU Group Canada Ltd for Imarc Inc	1,408
Ches Crosbie Barristers for Mason C	8,250
Christopher D Zilinski in trust for Brockway D	20,000
Cox Hanson O'Rrilly Matheson in trust for Holt S	5,000
David A McMillan in trust for Gardiner SC	54,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Dick Byl in trust for Harpe D	13,000
Dodich J	4,000
Durocher Simpson in trust account for Hessel R	2,200
Economical Mutual Insurance Co for Fowler K	5,790
Flemming Sombrowski & Lawrence in trust for Pauls B	2,846
Fred R Stagg Law Office in trust for	
Jenkins A	12,500
Jenkins D	1,040
Geselbracht Brown in trust for Gorosh M	19,000
Giusti & Ellan for Skrzyniarz K	20,000
Goldman Zimmer Bray in trust for Casey J	3,750
Hammerberg Altman beaton & Maglio in trust for Wong J G H	17,000
Hanson Wirsig Matheos in trust for Staven M	22,745
Horne Marr Zak in trust for Chumm J	17,458
Hrytsak Law Office in trust for Purewal K S	13,100
J Hayes in trust for Geremia K E	125,000
James H Brown & Associates in trust for Powers A	10,438
John D McGreevy in trust for Large J	41,000
Kolthammer Batchelor & Laidlaw in trust for Palmeter M	14,000
Kraley O	7,290
Leblanc Boudreau Desjardins Mallet in trust for Doiron M	25,500
Lindsay Kenney in trust for Hodzic K	15,000
MacDonald G	6,500
Marc Cormier C P Inc in trust for Boudreau G	9,000
Maruyama K	1,053
Maskall & Mcharg in trust for Doren D	20,000
McAllister & Grew in trust for Kendrick P	7,200
McComb Witten in trust for Zhu J H P	62,782
McConnon Bion O'Connor & Peterson in trust for Webster H	50,000
McCuaig Desrochers in trust for Perozok L	45,000
McInnes Cooper in trust for Goguen V	36,000
Messner and Company in trust for Page M	15,500
Murphy Battista in trust for McVea A & S	6,540
Murphy Battista in trust for McVea A & S	490,669
Noel Urguhart & Associates in trust for Robichaud	10,000
Oliver Smith & Crook in trust for Cowan G	66,101
Patterson Palmer in trust for Maynard P	60,000
Payke Lambert Teathley Russell in trust for Roeder M	15,000
Perry & Power in trust for Fowler W	8,000
Philip H Brose in trust for Kamnasaran K	60,300
Philip Sheppard Law Office in trust for Bassett D	135,000
Presse D L	27,000
Pryke Lambert Leathley Russell for Fan J	7,000
Pryke Lambert Leathley Russell for Blark B	7,500
Rene Arseneault C P Inc in trust for Bernard G	25,000
Richards Buell Sutton in trust for Umaguing C-A	8,300
Richardson's Law Office for Nguyen N	30,000
Robertson Downe & Mullaly in trust for Sippel A	7,000
Sinnott and Company in trust for Cookson M	1,750
Sonier Robichaud Duguay in trust for Thibodeau M	38,000
Stagg Marks & Parsons in trust for Hogan D	2,220
Stagg Marks & Parsons in trust for Hogan D and Jenkins D	10,000
Stewart C Paul in trust for Paul S E	20,000
Sundher S	25,746
Taylor-Hanson K	2,000
Wagner and Associates in trust for Dunn T	15,000
Wayne L George in trust for Lynch D	16,000
Westgard K	3,000
Williams Roebothan McKay & Marshall in trust for Crocker W	10,000
Young R	2,500
Zed & Company in trust for Crawford P J	9,064
Zoel Dionne in trust for Dionne Z	25,000
Name withheld(1)	225,000
Settlements for damages caused by personal injury, assault, false arrest, excess of force, loss of income and negligence—	
Birkett Ticoll in trust for Hodgson T	15,700
Booth Dennehy in trust for Spittal S	20,000
Brownlee LLP in trust for Jerry N	25,000
Cormier G	5,000
Dorothy Jean O'Donnell in trust for Der I	2,875
Graham C	2,500
Hunter Garrett Lobay in trust for Green T	27,500
James H Cluff in trust for Guitard J E P	15,999
Kelly Merrigan in trust for Wei M J	2,081
Lobay Dennison Beaubier in trust for Hoffman A	103,500
Lobay Dennison Beaubier in trust for Timmann H	4,000
McLachlan Brown Anderson in trust for Lai A S T	12,000
Pryre Lambert Leathley Russell in trust for Juschkewitsch B	42,500
Race F	4,800
Stonechild & Racine Law Office for Rabbitskin M & Nanatakapo V	5,000
3 names withheld(1)	94,000
Settlements for physical injuries, mental stress and/or pain and suffering—	
Martini Barile Marusic LLP in trust for Luckino K & Langlois K	10,000
Maskall & McHarg in trust for Haraldsson A	15,000
Matthews Theriault in trust for Kent-Stoddard K	5,500
Settlement for general damages, pain and suffering—	
Boyle & Company in trust for Smethurst S	45,000
Henry D V	4,800
John Mickelson Law Corp in trust for Hanuman N	6,500
Sliman Stander in trust for Olsen M	7,000
3 names withheld(1)	105,001
Settlements for loss of income—	
White A	2,185
3 names withheld(1)	231,500
Settlement to defer legal costs as per settlement agreement—	
Richard Cleary in trust for Dennis J	4,000
Levenson R J	2,800
Settlement to cover legal cost—	
Moore Wittman Phillips Barristers for Lind A & A & M	2,500
Young D W	10,094
Damage to personal & private property, buildings, land and animals—	
Abbotsford Chrysler for Burgess W	2,250
Amsterdam Inn	9,629
Bigras L	1,607
Bois D	11,926
Brownlee Fryett in trust for Chief Moon J	6,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Burdeny T	10,582
Burgess S	3,597
Delaurier A	1,340
Econo Lodge	4,599
Garage Michel Pitre Inc for Pitre M	2,276
Gaunce S J	3,790
Guy J Fontaine in trust for Leonard L	29,681
J Clark & Son Limited	1,081
Johnson D	1,350
Langille R J	4,071
Levereault S & E	3,500
Levereault S & E	3,500
McLean R R	2,500
Minister of Finance for the Province of New Brunswick	13,841
N H Kravetsky Law Office for Frommelt G	16,000
Owen Thomas in trust for Fossey M	4,500
Peter Ballantyne Cree Nation for Michel R & J	1,042
Prodorutti J	3,138
Ric Construction Ltd for Everson H	1,076
Richard H	5,011
Simmonds Kennedy Law firm in trust for Oliver P	2,400
Thurston I B	2,500
Name withheld(1)	5,000
Settlements for loss, destruction and damage to exhibits—	
Dallyn V	1,500
Moore M	1,980
Reid S E	1,000
Sylvestre V K	1,850
Settlement for human rights complaint—	
19 names withheld(1)	294,500
Compensation claims—Court judgements—	
Name withheld(1)	38,500
Reimbursement of costs expenses—	
2 names withheld(1)	1,465
Loss of income—	
Name withheld(1)	15,000
ADR Negotiated Settlements—Non taxable—	
6 names withheld(1)	82,208
ADR Negotiated Settlements—Taxable—	
22 names withheld(1)	393,043
ADR Negotiated Settlements—Taxable transfer to RRSP—	
3 names withheld(1)	41,787
Claims under $1,000 (398)	129,932
	5,235,719
	11,425,318

TRANSPORT

Department

Particulars and payee	Amount
Settlement of grievance in relation to the *Public Service Labour Relation Act*—	
Cunningham G M	17,680
Public Works and Government Services—	
Regional Pay Deductions	1,069
Public Service Superannuation	9,781
Reimbursement for damages to personal vehicle—	
Hodder C	1,190
Vey J	1,828
Compensation paid to an employee as a result of termination of employment—	
Bisson G	20,000
Settlement due to cancellation of MK Airlines licence—	
Gowling Lafleur Henderson LLP in trust for MK Airlines	15,000
Settlement for negligence action arising from a crash of recreational plane—	
Ogilvy Renault in trust for Estate of Sprague CW	25,000
Settlement for the release of an obligation regarding the fire training area at the Deer Lake Airport—	
Deer Lake Regional Airport Authority Inc	75,000
Compensation for personnal injury as a result of a slip and fall—	
Bob Buckingham Law in trust for Murrin A	70,000
Settlement of damages due to the Penticton mid-air collision—	
Fasken Mantineau Dumoulin in trust	50,000
Claim under $1,000 (1)	583
	287,131

TREASURY BOARD

Secretariat

Particulars and payee	Amount
Compensation as per settlement agreement approved by the Canadian Human Rights Commission—	
Green N	1,522
Name withheld(1)	5,000
	6,522

VETERANS AFFAIRS

Department

Particulars and payee	Amount
Settlement of claims related to administrative error on Last Post Fund—	
Baillie W	2,070
Bonin L	3,693
Brimacombe V	2,825
Chapel of Memories	299
Deschamps M	4,069
Desjardins G	4,104
Desjardins-Menard R	683
Donnelly P	3,683
Drury D	733
Dugette R	3,693
Duval D	1,380
Garbish M (Estate)	3,939
Lachance F	921
Langlois V	3,411
Parent-Girard T	1,265
Promerleau D	4,217
Driftpile First Nations	1,955
Settlement of claim related to Veterans Land Account—	
Vadenboncoeur H E	4,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	$
Settlement of claim related to employment dispute—	
D'Amour G	5,000
Mirwaldt & Gray, Barristers, Solicitors, Notary in trust for Gray L F	175,000
Settlement of claim related to reimbursement of residential costs—	
Public Guardian and Trustee of British Columbia in trust for Kelto E	56,259
Settlement of claim related to administered pension account—	
Archibald & Lederman, Barristers and Solicitors in trust for Ross C A	6,000
Settlement of claim for legal costs—	
Hill and Hill Law Office in trust for Stuber J	2,549
Settlement of claim relating to personal injury—	
Daoust-Messier L	1,500
Settlement of claim relating to loss of personal money—	
St-Laurent H	5,837
Claims under $1,000 (2)	420
	300,005
Total	116,602,377

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(1) Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Compensation for damaged, lost or stolen personal effects—	
Depalme A	121
Dominique N	187
McFadden J	347
Morgan Jones S	606
Parkinson B	391
Vucurevich T	100
Compensation for non-refundable expenses as a result of an employee's cancelled vacation—	
Clarke Dr G	161
Loyer P	758
Payment for services provided during the Beef Without Borders Event—	
Beyond Digital Imaging Inc	17,484
Kerey Technical Services	43,969
Reimbursement for expenses incurred to employee due to late delivery—	
Charmley E	114
Payments under $100 (2)	111
	64,349
Canadian Food Inspection Agency	
Compensation for footware contaminated with blood during a bovine spongiform encephalopathy investigation—	
Kaus A	102
Warywoda P	102
Compensation for eye glasses damaged during animal testing—	
Fontaine P	190
Payments under $100 (5)	241
	635
Canadian Grain Commission	
Memorandum of Agreement—	
Chapman D	67,163
Compensation for fumigation and charges levied by CPR—	
Smith Land & Cattle Company Limited	2,500
Compensation for grievance settlement—	
Vandenbroere A	25,000
	94,663
	159,647
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Payment of a contribution claim received after the expiry date of the program payouts—	
Atlantic Canada Home Inc	5,874
Payments under $100 (2)	110
	5,984
CANADA CUSTOMS AND REVENUE AGENCY	
Department	
Relief payments for heating expenses—	
41,998 entitlements @ $125	5,249,750
7,449 entitlements @ $250	1,862,250
Compensation for financial loss in application of the Agency's fairness policy—	
Grand Bend Marine Limited	6,146
Marina Gagnon & Fils Ltd	35,191
Reimbursement of costs incurred as a result of an administrative error—	
Brookes L	400
Churrchward P	175
Fournier S	141
Khinda L	853
Pollock D	1,000
Quittenton D	1,364
Tastan A	652
Thiessen L	424
Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation—	
Lefebvre D	1,000
Ruta B	429
Compensation for damage to motor vehicles—	
Fulcher C	221
Gallant G	380
Pelchat M	810
Settlement of a claim protected by a privacy clause—	
Name withheld(1)	1,028
Compensation for damage to personal effects—	
Gentes J	194
Grenier G	138
Michal R	107
Otis R	225
Proulx M	116
Wang W	124
Compensation for stolen personal effects—	
Webster C	435
Compensation for cancellation of non-refundable airfare—	
Paquette H	145

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Compensation for tuition fees for courses not completed because of a work reassignment—	
Furano J	129
Compensation for cancellation of non-refundable portion of a prepaid conference fee—	
Halpenny R	100
Payments under $100 (42)	1,688
	7,165,615
CANADIAN HERITAGE	
Department	
Travel costs for a court appearance—	
Landry M	3,405
Payments under $100 (3)	115
	3,520
Public Service Commission	
Compensation for damage of clothing—	
Guérin N	*350*
	3,870
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation for passport fees—	
Bohimbo J	100
Compensation for damaged property—	
Bowles G	100
Compensation for lost wages—	
Catenaccio G	5,057
Compensation for damaged clothing—	
Larabie D	104
Compensation for the loss of travel funds—	
Mongeon L	9,500
Payments under $100 (2)	67
	14,928
ENVIRONMENT	
Department	
Reimbursement for theft of an employee's bike—	
Fricska G	1,979
Compensation for theft of personal equipment from a Crown vehicle—	
Legault D	224
Compensation for damage to employee's effects—	
Lepage L	119
Loss of prescription glasses while performing duties at sea—	
Shukster R	243
Payments under $100 (2)	124
	2,689
Parks Canada Agency	
Compensation for damage to a vehicle—	
Fraser J D	9,200
Kavanagh W	316
Vehicle repairs for minor accident—	
Centennial Auto Body Brant Collier	654
Demers E & Nagy-Lasiner S	100
Desjardins General Insurance	223
Claim for clothes—	
Plante M	801
Partial compensation for additional marine insurance coverage as required by business licence terms and conditions—	
Ocean Sounds Kayaking Company	1,175
Payment under $100 (1)	70
	12,539
	15,228
FISHERIES AND OCEANS	
Department	
Compensation for loss/damage of personal effects—	
Bleau L	108
Brake T	265
Cooke D R	264
Cowdrey L	174
Dionne L G	472
Dionne N	229
Lacroix Y	212
Lariviere R	424
Levasseur P	206
Normand N	477
Porter R	249
Poulin M E	504
Short B	296
Shorten N	137
Staples D	585
Vandal L	779
Westhaver S	4,012
Winsor T	1,492
Settlement of a human rights complaint—	
Name withheld(1)	9,300
Settlement of union dues dispute—	
Hache D	201
Savard G	1,139
Payments under $100 (8)	386
	21,911
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Compensation for medical expenses—	
Cesaratto S	2,908
Refund for airline ticket—	
Nakamura C	1,700
Refund for finders fee—	
Marchi S	1,200
Compensation for shipping charges—	
DHL International SA (1)	270
Compensation for the loss of personal effects—	
Akhtar Saeed M	180
Hera T	352
Lebleu M	1,197
MacDonald J	574
Oneisi M	972

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Salon Québécois Claude Descoteaux in trust for Descoteaux C	367
Refund for membership fees—	
Joint Commonwealth Societies in trust for Tyerman G	236
Compensation for travel cancellation caused by a late process in passports issued section—	
Borden Ladner Gervais s.r.l. in trust for Bellefeuille Y	4,500
Compensation for loss of official document—	
Leduc M	200
Salverda K	317
Payment under $100 (1)	25
	14,998
Canadian International Development Agency	
Reimbursement for theft of wallet in Amsterdam during mission for audit of Panafrican program—	
Theriault L	2,187
Reimbursement for theft of wallet while travelling from Bonn to Frankfort—	
Mailhot F	199
	2,386
	17,384
HEALTH	
Department	
Workplace resolution—	
Morihira D	7,800
Patriquin L	5,000
Wiebe D	2,000
Extraordinary assistance plan—	
Liberty Health (2 cases)	240,000
Compensation for damage to personal effects—	
Bussey J	80
Fortier G	184
Compensation for damage to vehicle—	
Hawkins R	200
Skibinski R	237
Payments under $100 (4)	181
	255,682
HUMAN RESOURCES DEVELOPMENT	
Department	
Claim for damages related to employment insurance parental benefits—	
Chidia K R	1,500
Compensation for inappropriate administration of a priority list—	
Fisher R.	459
Reimbursement for boots damaged in a flood—	
Desrosiers J.	150
Reimbursement for damaged shoes—	
Briggs D	173
Compensation following their participation in the Metro Computer and International Services project—	
Marveille Health & Beauty Spa	1,985
Reimbursement of union dues due to an administrative error—	
Slaughter L	3,940
Reimbursement of legal fees for appearing at the Pension Appeals Board—	
Moore M	300
Reimbursement for expenses and legal fees incurred in an appeal before the English Court of Appeal—	
British Pensioners Association of Western Canada	78,387
Canadian Alliance of British Pensioners	461,643
Indemnity for an administrative error that caused a Public Service Health Care Plan claim to be disallowed—	
O'Connell A	500
Compensation for union dues remitted to the wrong association—	
Au S	702
Bernèche C	526
Boily D	996
Carrière M.	197
Chery R.	1,100
Cormier V	581
De Alwis Perera I.	190
Fournier L.	1,559
Gravelle D.	551
Gravelle D.	1,965
Hamilton P	668
Rancourt R	734
Roy D	177
Payments under $100 (68)	2,818
	561,801
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
An employee's private vehicle was damaged by a government vehicle (accident)—	
Martin G	141
Compensation for damage to personal property—	
Ryan-McNee S	208
Reimbursement for automobile accident incurred while volunteering for DIAND Corporate Services Open House held on May 30, 2003—	
Piper E.	440
Treaty shortage - after reconciliation of the 2003/2004 treaty payment period—	
Courchene C	340
Reimbursement for legal services encountered by Oka Municipality following the agreement on managing the temporary territorial limits of Kanesatake—	
Municipalité Paroisse d'Oka	97,481
	98,610

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
INDUSTRY	
Department	
Reimbursement of travel expenses—	
Leblanc F	108
Compensation for the replacement of damaged shoes—	
Bellantoni M	138
Department error — Mistake in assigning a frequency for a client—	
Mobilcom Wireless	2,664
Prairie Mobile	583
Payment of frequency change in radios—	
Advance Communications	374
Municipality of Rivière-à-Pierre	1,357
Prairie Mobile	500
Compensation for the replacement of stolen articles while on a business trip in Guatemala—	
McCrum W	1,145
Compensation for the replacement of a stolen MP3 player—	
Hurley J	568
Compensation for the replacement of destroyed clothing—	
MacEachern G	171
Payments under $100 (5)	295
	7,903
Canadian Space Agency	
Payments under $100 (2)	*116*
Economic Development Agency of Canada for the Regions of Quebec	
Settlement of a claim resulting from a loss of personal effects—	
Sarrazin J L	*316*
National Research Council of Canada	
Reimbursement for damage to a rented car—	
Delisle S	1,002
Compensation for medical expense incurred—	
Cui M	520
Reimbursement for stolen properties—	
Khajavi S	1,360
	2,882
	11,217
JUSTICE	
Department	
Compensation for additional costs suffered while electing for prior pensionable service—	
Burnet E	1,710
Paletta A	1,218
Postman S	1,238
Richard J P	369
Schmidt E	9,673
Payment for settlement of a human rights claim—	
Craig H	3,000
Compensation paid as a result of theft while on travel status—	
Cross D	249
Compensation for out of pocket expense as result of a car accident while on duty—	
Dupuis N	250
Payment under $100 (1)	80
	17,787
NATIONAL DEFENCE	
Department	
Compensation for damage to personal property—	
Alami-Hassani B	293
Almajian K	180
Beaudoin M	361
Bélanger A	398
Boutin B	368
Brown D	112
Bruneau S	210
Cambron J M	5,280
Chapodos E	383
Charron P	312
Coady J E	490
Crainford J V	190
Decarie-Lariviere L	285
Deguire A	337
D'Entremont F	293
Desmarais-Lavigne D	236
Desrosiers-Jean E	207
Dorion E	135
Feher I	144
Filiatreault E	418
Fitzpatrick	280
Fortin J	410
Gauthier	185
Geoffroy S	240
Girard C	244
Grue Drumond Inc	486
Harrison H	278
Harvey-Deroy E	290
Hebert J	476
Lafleur D	1,537
Laplante J	140
Leclerc J	198
Lemay G	272
Leonard M	165
Marchbank S	180
Marincescu A	156
Marlot L	2,213
Moffet C	202
O'Donnell R	1,714
Ohrt P	500
Pelchat L	164
Pelletier J S	211
Preeper S	129
Prefontaine J	125
Reese D T	183
Ricard D	268
Saab S	126
Thomson J	2,000
Tirman M F	413
Tovey K	184
Turmel M	273
Vallieres K	189

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Velika Kladusa	1,195
Ward S.	360
Zahorcha C	275
Compensation for loss of personal property—	
James S	183
Sinclair D (7 payments)	5,623
Financial compensation—	
Budget Rent a Car of Canada Ltd	123
Slaunwhite H	108
Thomson R (12 payments)	28,038
Payments under $100 (18)	1,020
	61,988
NATURAL RESOURCES	
Department	
Compensation for damage to personal effects—	
Evans J	749
Newcombe P	1,330
Payments under $100 (2)	69
	2,148
PARLIAMENT	
House of Commons	
Compensation for replacing lost clothing—	
Reynolds J.	914
Payment under $100 (1)	30
	944
PRIVY COUNCIL	
Department	
Reimbursement of medical expenses due to a lapse in the Public Service Health Care Plan coverage—	
Lambe K A	1,092
Montgomery W (Estate)	2,568
Compensation for damage to clothing—	
McDougall N	214
Compensation for damage to a carpet—	
Desjardins G	145
	4,019
Canadian Transportation Accident Investigation and Safety Board	
Compensation to replace lost eye glasses—	
Perreault M	206
Payment under $100 (1)	52
	258
Office of Indian Residential Schools Resolution of Canada	
Payments issued to legal representatives (lawyers firms) in settlement of 147 abuse claims—	
Names withheld(1)	*2,994,657*
	2,998,934

Particulars and payee	Amount
	$
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
Slipped on ice—	
MacAusland R	156
Parking fine - no legal parking and no loading dock—	
City of Sainte-Thérèse	148
Payments under $100 (2)	94
	398
SOLICITOR GENERAL	
Department	
Payments under $100 (2)	*134*
Correctional Service	
Compensations for personal effects lost or damaged while on duty—	
Bennett D	190
Blouin J	110
Boe S	169
Booth H	102
Boulay R	150
Cale C	463
Collins H A	345
Dehaan C	144
Elliott C	103
Emde V	385
Gaudet B	205
Giasson G	188
Kettle P L	329
Kubin R	100
Lahaye B	267
Leroux H	555
Magnan F	149
Martin S	138
McCann T	115
Parris E	150
Polsak W	159
Quesnel D	566
Schroots K	177
Sproul J	200
Villeneuve M	168
Werry A I	262
Zehr S	138
Employee compensation for medical expenses not covered by insurance—	
McILearney R	860
Eyeglasses damaged during work-related activities—	
Béchard Y	377
Blais M	136
Layman J	103
Vehicles damaged at Institution—	
Leroux H	156
Quesnel D	100
Payments under $100 (56)	2,631
	10,390

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Royal Canadian Mounted Police	
Law Enforcement Program	
Authority - PC 1991-8/1965	
Damage to glasses or contacts—	
Agnew H A	521
Baker T	208
Biden W D	275
Birtz J P J C G	155
Blais M J C R	113
Bleau M	634
Brasnett B	347
Campbell T A T	112
Charron R J W	376
Chartrand R	252
Cook G A	287
Creyre V A	507
Damian M	285
Fedrau G W	138
Frappier J	220
Gauthier M J P	321
Gilarowski M L B	178
Gillingham M C	154
Hoover K M	142
Ingram H	155
Kelly C J	220
Levine J M	189
Luk S C S	325
Mallett R	232
McLean C J	350
Nyle G J F Y	194
PerieraT V	107
Persichett H C	467
Pilon R	207
Poirier S G	201
Stewart A J	268
Stewart A J	502
Thompson C	123
Tyreman A	259
Vaughan S M	124
Weaver R G	352
Welter J F	135
Yake W D	679
Damage to personal apparel / effects—	
Bouchard Y J W	467
Brydon L	1,000
Cook S	273
Cravetta A	307
Dion K A	275
Eng M	140
Fellichle A	900
Flint D A	350
Glen J	232
Guiltenane G P	1,000
Gushulak R	101
Keyes C J	150
Kowalchuk G I	129
Naciuk L N	103
Noel D	146
Paslos K A	118
Pitcher B	389
Poirier L	146
Reynolds T	112
Sorenson L K	749
Watson J	189
Wilson T R	181
Damage to personal / private property—	
Bellamy T R	1,015
Best Western Wayside Inn	514
Bodell B M	1,000
City of Burnaby for Lehr D & C	589
Claassen D	252
Coleman S	206
Collette L	300
Elk Valley Glass Ltd	144
Eltassi M	103
Ermineskin P	2,114
Frank Finishing for Tasko Development	210
G E M Fabrications for Wenschlag W	943
Gordon K I	124
Halabourda A	374
Home Hardware Building Center for Modin H	525
Hossack B	340
Maritime Door & Window for Therese Melanson	967
Meilleur J	223
Montell M	801
Nielsen F P	498
Nielsen F P	918
North Island Restoration Ltd for Jauschnich J	416
Precision Glass Ltd for Valley Motor Inn	503
Rarru R S	918
Revert B & A	236
Simon A	416
Smail T O	427
Sundre Glass & Mirror for James R	880
The Project Guy	185
Tysseland L A	1,025
Windsor Plywood Surrey for Phull A	150
Damage to personal vehicle—	
Ali M	406
Balon J	463
Banci R	298
Bekkema D	4,141
Brodie M	300
Bruneau R	272
Harper B J	280
Hartley R	254
Kook D	466
Koscielny R	389
Lou M Y N	711
Lucky Lake Towing or Penner B	320
Massey A	305
New Diamond Collision Ltd for Seto P	520
Novakowski E	200
Ozturk A	200
Rushton B	577
Sampson C	490
Weiss H	1,000
Westminster Volkswagen for Davidson D	398
Reimbursement of costs / expenses—	
Aberneth M R J	1,373
Azizi N	984
Balcaen W	344
Balcaen W	327
Boyle & Company for Smethurst S	5,000
Cloverdale T	164
Desjardins P	259
Edgson M	500
Ewalt C	308

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Gaunce L	1,281
Gleig C	106
Goldschmidt E	325
Goodmans LLP for Cooper J W	5,200
Granton Motors Ltd for Robson D	1,356
Griffin K	108
Hockey New Brunswick	194
Horner R	1,500
Jerstad B J	300
Knecht R R	3,193
Kumar S	1,108
Kurucz T E	1,930
Laidlaw A G	168
Lebrun M R	100
Lyth A	192
MacLuivre S	844
Maple Creek Tire Ltd for Morozumi M	271
McNaul A	1,110
Mechtronics Technology Inc. for Hui S	148
Move S	330
Nuway Cleaners for Oatway R	230
Pritchard S	118
Ruffles Towing Service Ltd for Bagnett D	175
Salama M	119
Schroeder M	166
Son O'Man Services for Good Fortune Cafe	231
Unifirst Canada Ltd for Canadian Police College	252
Urchyshyn D	326
Valiquette R	283
Xia C J	1,233
Reimbursement of dental expenses—	
Gerrand R J	1,261
Loss of personal item—	
Antone W	719
Arts & Frames	552
Arts & Frames	215
Bender J W	1,000
Benoit W M	385
Comeau J M	150
Critchie M	134
Doucette J	613
Grave B	300
Greene C E	250
Huard R	300
Lussier C	108
MacNeill K	300
ADR negotiated settlements - non taxable (Legal opinion obtained)—	
E Div RCMP Memorial Fund	125,000
Payments under $100 (113)	4,785
	215,305
	225,829

Particulars and payee	Amount
	$

TRANSPORT

Department

Particulars and payee	Amount
Reimbursement for stolen shoes—	
Vautour A	129
Compensation for damage to eye glasses as a result of an accident—	
Cote Y	126
Reimbursement for repair of a ring that broke during a security inspection—	
Soeterik R	405
Reimbursement for purchases due to a stolen Amex card—	
Rudnicki W	1,147
Reimbursement for eye glasses lost in helicopter downwash—	
Samson J C	280
Reimbursement for a lease breakage due to early termination of assignment—	
Girard P	173
Reimbursement of costs incurred for diverted passengers due to September 11, 2001—	
Government of Nothwest Territories	10,519
Province of New Brunswick's Minister of Finance	25,683
Province of Nova Scotia's Minister of Finance	273,046
The Newfoundland's Exchequer	1,000,000
Compensation to assist in defraying the net losses resulting from the suspension of Air Canada's Montreal to Beirut license—	
Air Canada	6,000,000
Reimbursement for out of pocket expenses due to an error regarding an application for a Canadian Master Mariner's Certificate—	
Lagacha B	23,366
Reimbursement for damaged shoes—	
Leroux R	140
Payments under $100 (3)	113
	7,335,127

TREASURY BOARD

Secretariat

Particulars and payee	Amount
Compensation for damaged clothing—	
Payne D P	1,029
Payne D P	352
Prest D	150
	1,531

VETERANS AFFAIRS

Department

Particulars and payee	Amount
Compensation for expenses incurred due to administrative error—	
Leduc C	890
Compensation for broken walker—	
Aubut S	350
Compensation for broken eye glasses—	
Dupras L	422

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	$
Henley E	422
Noel J	503
Sony E	124
Compensation for legal costs—	
Hogan R	388
Compensation for loss of personal items—	
Desjardins M	6,800
Compensation regarding disability pension—	
Coyle D	20,000
Special benefit payments to Merchant Navy Veterans (50 payments)	442,000
Compensation for Prisoners of War—	
Abrams A	20,000
Alton M	15,000
Aspinall R	20,000
Baribeau P	5,000
Barton R L	20,000
Bick R W	20,000
Bisson B	15,000
Blanchette G	20,000
Blott D M	20,000
Bradstock S	5,000
Brooks E J	20,000
Brown S	20,000
Bruno D L	20,000
Burke C	20,000
Cairns T R	20,000
Clason R	20,000
Coates I	20,000
Crawford J	15,000
Davies R	20,000
Deck R A	15,000
Devine N	20,000
Dillon J R	15,000
Etheridge F	20,000
Evans B	20,000
Furneaux R V	20,000
Gagne L	20,000
Gagnon L	5,000
Gelman L	20,000
Gervais M	20,000
Goeson M	20,000
Goodwill Industries, Emma Wyatt	20,000
Greenwood H J	20,000
Hagen P	1,500
Harris R L	20,000
Hart R	1,500
Harvie J D	20,000
Hetherington M (Estate)	10,000
Hood R F	15,000
Houghton S E	20,000
Kanakos V	20,000
Kislter W W	20,000
Kiteley M G	10,000
MacLaren B E	15,000
Mahood B	15,000
Mann N W	20,000
Martingano D	1,500
McCourt J F	20,000
McDonald R	15,000
McFadden A R	20,000
McGeehie W	20,000
Medley E G (Estate)	20,000
Merchant D (Estate)	15,000
Myhr M	15,000
Nordin G M	20,000
Oppen H J	20,000
Parker F S	15,000
Parker H	20,000
Pollard H (Estate)	20,000
Porter R E	20,000
Reid U	20,000
Rupert W A	20,000
Schaefer D	20,000
Scott C	20,000
Sickle L	20,000
Stark H R	20,000
Stokke D	5,000
Swinemar R	20,000
Talbot G P	15,000
Tempeny C	20,000
Thompson D N	20,000
Tolman I	20,000
Tougas-Francoeur R	20,000
Turton A G	20,000
Valcourt J	15,000
Vernier J R	20,000
Wideman K	20,000
Winfield W	15,000
Woodcock E	1,500
Wright J R	20,000
Younger E	20,000
Zaldin A	20,000
Payments under $100 (4)	123
	1,863,022
Total	20,839,585

Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Canadian Grain Commission	
Authority—Court of Queens Bench—Alberta Action	
0203 22920	
Compensation for application costs—Reynolds, Mirth, Richards & Farmer Barristers & Solicitors	1,000
CANADA CUSTOMS AND REVENUE AGENCY	
Department	
Authority—Supreme Court of Canada	
27320	
Entreprises Ludco Ltd.	20,000
28717	
Legacy Advisors Law Corp in trust for Markevich, J	10,373
27174	
Gottlieb & Pearson in trust for Mattell Canada Inc.	9,214
29559	
Duboff Edwards Haight & Schauchter in trust for Penner Int'l Inc. (et al)	916
Authority—Federal Court of Appeal	
A-163-03	
Reynolds, Dolgin in trust for Akiwenzie, A	16,078
A-163-04	
Reynolds, Dolgin in trust for Akiwenzie, A	28,989
T-631-01	
Armstrong, G	100
A-373-02	
Gilbert Nadon in trust for Bacon, L	1,461
A-516-02	
Gravel, Bédard, Vaillancourt in trust for Bélanger, L-P	1,782
A-246-02	
Rochon, Belzile, Auger in trust for Chouinard, R	1,569
A-512-02 & A-513-03	
Pouliot, L'Ecuyer in trust for D et J Driveway Inc.	2,236
A-306-02	
Dangerfield, M	2,465
A-643-02	
Absolute Bailiffs Inc. De Stefanis Co.	1,200
A-643-03	
Absolute Bailiffs Inc. De Stefanis Co.	2,528
A-527-99 & A-527-100	
Fasken Martineau in trust for Dupont Canada Inc.	5,800
A-527-99 & A-527-101	
Kenneth R. Hauser in trust for Dynamic Industries Ltd.	758
A-262-01	
Binavince Smith in trust for Elke, J (et al)	4,224
T-742-93	
Entreprise Ludco Ltd.	140,000
A-884-97	
Entreprise Ludco Ltd.	50,000
A-86-02	
Patterson, Palmer in trust for Farocan Inc & Kimguk Trawl	5,246
A-187-02/A-189-02	
Bennet Jones in trust for Furukawa, R	6,975
A-187-02/A-189-03	
Bennet Jones in trust for Furukawa, R	25,110
A-191-01	
McMillan Binch in trust for Gifford, T	35,109
A-28-03	
Simard, Simard, Thibault in trust for Houde, D	2,129
A-553-02	
Kovacevic, J	7,009
A-577-01	
Heenan, Blaikie in trust for Kruco Inc.	8,310
A-446-01	
Gingras, Vallerand, Barma in trust for Lagacé, C	1,981
A-96-03 & A-95-03	
Lerners in trust for Lau, A & P	52,000
A-96-03 & A-95-03	
Lerners in trust for Lau, A & P	2,553
A-662-01	
Koffman Dalef in trust for Manrell, T	3,863
A-803-99	
Stikeman & Elliott in trust for Manufacturier Life Ins Co.	5,441
A-291-97	
Gottlieb & Pearson in trust for Mattell Canada Inc.	7,549

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
A-563-01	
Maysky, F	200
A-568-01	
Maysky, S	50
A-176-01	
Nichols & Co. in trust for	
Mitchell, J (et al)	720
A-176-02	
Nichols & Co. in trust for	
Mitchell, J (et al)	14,597
A-478-01	
Morris, B.	500
A-604-02	
Frederick St-Jean in trust for	
Nadeau, N	2,000
A-490-01	
Frase Milner Casgrain in trust for	
Ostrowski, P	2,899
A-490-01	
Frase Milner Casgrain in trust for	
Ostrowski, P	1,820
A-212-02	
Solomon, Rotbart, Goodman in trust for	
Pal, S	7,000
T-2709-87	
Thorsteinssons in trust for	
Pamkin, J (et al)	15,791
T-48-98	
Duboff Edwards Haight & Schauchter in trust for	
Penner Int'l Inc. (et al)	2,974
A-552-01	
Duboff Edwards Haight & Schauchter in trust for	
Penner Int'l Inc. (et al)	1,839
A-502-01	
Ogilvy, Renault in trust for	
Produits forestiers Donohue Inc.	4,325
A-437-01	
Richler and Tari in trust for	
Quon, A.	5,000
A-666-01	
Rotfleisch & Samulovitch in trust for	
Rich, L	5,058
A-498-01	
Oshler, Hoskin & Harcourt in trust for	
Riverfront Medical Evaluation Ltd.	1,652
A-548-00	
Felesky Flynn in trust for	
Rooke, J	3,238
A-361-02	
Ogilvy, Renault in trust for	
Sable Offshore Energy Inc.	4,376
A-30-03	
Simard, Simard, Thibault in trust for	
Savard, J	2,147
A-387-02	
Sherman, D	6,684
A-387-02	
Sherman, D	350
A-286-01	
Couzin Taylor in trust for	
Silicon Graphics Limited	17,099
A-156-01	
Staltari, C	1,200
A-576-01	
Osler, Hoskin & Harcourt in trust for	
Suncore Energy Inc.	3,976
A-593-01	
Baker & McKenzie in trust for	
Toronto Refiners & Smelterd Ltd	1,925
A-28-00	
Gottlieb & Pearson in trust for	
Utex Co.	6,500
A-418-02	
Marciano, Beckenstein in trust for	
Valente, V	4,067
T-2072-87	
Thorsteinssons in trust for	
Vancouver Art Metal Works Ltd.	29,676
T-149-03	
Armstrong Nicolich in trust for	
Webster, A	3,469
A-71-02	
Fasken, Martineau, Dumoulin in trust for	
Wilton Industries CDA Inc.	2,062
Authority—Tax Court of Canada	
2001-2831(GST)G	
Mockler, Peters, Oley, Rouse & Williams for	
Airport Auto Ltd.	5,405
2002-44209(IT)I	
Angela Assuras in trust for	
Assuras, N.	500
98-687(IT)G	
Mockler, Peters, Oley, Rouse & Williams for	
Atcon Construction Ltd.	3,625
2001-1753(GST)G	
B.J. Services Company Canada	90,970
2000-5160(IT)G	
Osler, Hoskin & Harcourt in trust for	
B.P. Canada Energy Resources Co.	17,170
2002-2835(GST)I	
Bahniuk, S	96
2001-1411(IT)G	
Pothier Delisle in trust for	
Bergeron, L (et al)	2,250
2001-2140(IT)G & 2001-1248(IT)G	
Boyne Clarke in trust for	
Blue Wave Seafoods Inc.	1,133
2000-389(IT)G	
Alain L'Heureux in trust for	
Bousquet, D	1,500
2000-1492(IT)G	
Goodmans in trust for	
Bradley Holding Limited	2,000

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
2002-4963(IT)I	
Stewart, McKelvey Stirling Scole in trust for Cain, E	771
2001-2429(IT)I	
Jones, Every, Hagreaves, Swan in trust for Cameron, B	2,500
2002-3060(GST)I	
Sheldon J Berg in trust for Cameron, C & R	950
2002-3267(IT)I	
McInnes, Cooper in trust for Campbell, M (et al)	4,148
2002-3267(IT)I	
McInnes, Cooper in trust for Campbell, W (et al)	10
2002-1231(GST)I	
Chef on the run Franchise	100
2003-2137(IT)I	
MacPherson, Leslie & Tyermann in trust for Churchman, E	800
2001-4181(GST)G	
Osler, Hoskin & Harcourt in trust for College of Applied Arts	23,500
2002-1782(IT)G	
Oslon Lemons in trust for Cook, G	4,295
2002-855(IT)I	
Cox, D	150
1999-4603(IT)G	
Davis & Co. in trust for Criterion Capital Co.	9,358
2002-2775(IT)I	
McInnes, Cooper in trust for Cumberland Paving & Contracting Ltd.	823
2001-1695(IT)G	
Dangerfield, M	1,000
98-2055(IT)G & 98-2057(IT)G	
Patterson, Palmer in trust for Digdon, W	3,676
2002-2318(IT)I	
Robertson Stromberg in trust for Dixon, D	650
2002-2319(IT)I	
Robertson Stromberg in trust for Dixon, L	650
2002-2319(IT)I	
Robertson Stromberg in trust for Dixon, S	650
2001-996(IT)G	
Beauchamp, Laurin, Mineault in trust for Dubois, G	1,420
2002-350(IT)I	
Cain, Lamarre, Casgrain in trust for Dumais, R	1,320
2002-1707(IT)G	
Kenneth R. Hauser in trust for Dynamic Industries Ltd.	3,500
2000-3649(IT)G & 2000-3753(GST)	
Borden, Ladner, Gervais in trust for Enright, B	7,231
88-104(IT)G	
Entreprises Ludco Ltd	25,000
2001-1769(IT)G	
Soloway Wright in trust for Epel, A	5,588
2000-671(IT)G	
Patterson, Palmer in trust for Farocan Inc & Kinguk Trawl	13,007
98-2423(IT)G	
Kutkevicius, Kirsh in trust for Filippazzo, J	3,888
2001-1420(IT)G & 2001-1428(IT)G	
McDonald & Hayden in trust for Foley, M	18,746
2001-2008(GST)G	
Patterson, Palmer in trust for Freer, R	1,125
2001-1718(IT)G	
Patterson, Palmer in trust for Freer, R	2,957
2002-4203(IT)I	
McCarthy, Tetrault in trust for Gibb, K	650
2002-3748(IT)I	
Oglen Seymour in trust for Giroux, E	50
2002-3136(IT)I	
McEwan, Harrison & Co in trust for Grinblats, O	1,104
2002-3369(IT)I	
Marc Boivin in trust for Hall, G	679
199-4055(IT)G	
Goodmans in trust for Hawco, A	930
2001-3740(IT)G	
Mellor Law Firm in trust for Herndier, Estate of Wilbert	3,593
2001-3740(IT)G	
Mellor Law Firm in trust for Herndier, Estate of Wilbert	1,356
2002-1482(IT)I	
Stewart, McKelvey Stirling Scole in trust for Howard, B	2,700
2002-4789(IT)I	
Howdle, K	100
2003-655(IT)I	
McInnes, Cooper in trust for Inshore Fisheries Ltd.	500
2000-1731(IT)G	
Pothier Delisle in trust for Installations GMR Inc.	3,101
2001-4244(IT)G	
Osler, Hoskin & Harcourt in trust for International Colin Energy Co.	14,716

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
2003-2075(IT)I	
Jones, Emery, Hargreaves in trust for	
Kazeil, J	728
2002-248(IT)G	
Felesky Flynn in trust for	
Kelowna Flightcraft Air Charter	4,346
1999-970(IT)G	
Klein, K.	678
98-3100(IT)G	
Heenan, Blaikie in trust for	
Kruco Inc.	1,712
1999-4014(IT)I	
Langille, D.	400
2002-1863(IT)I	
Asher Neudorfer in trust for	
Levy, C	800
2000-999(IT)G	
Loyens, H	5,650
2000-998(IT)G	
Loyens, W	5,650
98-1819(IT)G	
Carson & Co. in trust for	
Magnus, D	750
98-1818(IT)G	
Carson & Co. in trust for	
Magnus, J	750
2002-4016(IT)I	
Kloppengurg and Kloppenburg in trust for	
Mahan, E.	500
98-363(IT)G	
Stikeman & Elliott in trust for	
Manufacturer Life Ins Co.	11,893
2002-1573(IT)I	
Meyers Norris Penny in trust for	
Marcinyk, J.	300
2002-1584(IT)I	
Fitzsimmons & Co. in trust for	
Marshall, P	2,720
2002-2618(IT)I	
McGhee, J.	1,000
2002-2788(IT)I	
McKay, V.	100
2002-3416(GST)I	
McLaughlin, F	414
2002-2469(GST)I	
Melville Motors Ltd.	200
2002-1797(IT)I	
Barry Elgert Krauss & Peddie in trust for	
Millwood, D	200
2000-3798(IT)G	
Oliver & Co. in trust for	
Morrison, I	4,248
2002-608(IT)I	
Rotfleisch & Samulovitch in trust for	
Nandhakumaran, M	1,098
2003-15(IT)I	
Pedersen, Norman, McLeod & Todd in trust for	
Nein, G	700
2003-3303(IT)I	
Patriquin, S	300
97-3580(IT)G	
David Dolson in trust for	
Peddle, D	500
2002-352(IT)G	
Perlmutter, D	200
98-2655(IT)G	
Ogilvy, Renault in trust for	
Produits forestiers Donohue Inc.	19,004
2003-2106(IT)I	
Simpson, Wigle in trust for	
Ramacieri, L	1,254
2002-162(IT)I	
Giffen & Partners in trust for	
Reimer, R	957
1999-1928(IT)G	
Rotfleisch & Samulovitch in trust for	
Rich, L	2,262
1999-4412(GST)G	
Osler, Hoskin & Harcourt in trust for	
Riverfront Medical Evaluation Ltd.	9,388
96-2611(IT)G	
Felesky Flynn in trust for	
Rooke, J	2,125
97-3758(IT)G	
Royal trust Corp. of Canada	2,228
97-3759(IT)G	
Royal trust Corp. of Canada	1,066
97-3757(IT)G	
Royal trust Corp. of Canada	56,312
2001-2888(IT)G	
Mac, Mac, Mac in trust for	
Stewart, A R	2,070
2001-2360(GST)I	
Field in trust for	
Rumbles, K	1,000
1999-4601(IT)G	
Davis & Co in trust for	
S & C Ross Entreprises Ltd.	9,730
1999-3055(IT)G	
Bruce C.E. Russell in trust for	
S.M. Products Ltd. (et al)	9,909
96-514(IT)G	
Felesky Flynn in trust for	
Shepp, B	23,246
2002-1850(IT)G	
Rotfleisch & Samulovitch in trust for	
Siracusa, P	2,065
2003-211(IT)I	
Smith, D	50
2003-2164(IT)I	
Snow, E	913

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
91-786(IT)G	
McDougall Gauley in trust for Sokwaypnace, C	121
2001-2224(GST)G & 2001-2226(GST)G	
Osler, Hoskin & Harcourt in trust for State Farm Mutual Auto Insurance	60,425
1999-2684(IT)G	
Carson & Co. in trust for Stevenson, J	2,204
1999-2685(IT)G	
Carson & Co. in trust for Stevenson, K	1,535
2000-1497(IT)G	
Osler, Hoskin & Harcourt in trust for Suncor Energy Inc	9,373
90-553(IT)O	
Ogilvy, Renault in trust for Terexcavation Antoine Grant Ing	534
98-1296(IT)G	
Grant Carson in trust for Tilford, A	750
98-1295(IT)G	
Grant Carson in trust for Tilford, Estate of Eugene	750
1999-1979(IT)G	
Baker & McKenzie in trust for Toronto Refiners & Smelters Ltd	7,827
99-CV-167529	
Slack Goldblatt in trust for Tossavainen, S & M	14,104
2002-3348(IT)I	
Totten, J	200
2002-3500(IT)I	
Morin, Daoud in trust for Trépanier, J	950
2001-2422(IT)I	
Pothier Delisle in trust for Valiquette, J (et al)	1,300
2002-2053(IT)I	
Pusher, Mitchell in trust for Wasylenko, J	1,005
2002-1847(IT)I	
Wallace Lein Partners in law for Willis, B (et al)	1,000
2000-3081(IT)G	
Roland Schwalm in trust for Wonsch Construction Co.	17,733
2000-1849(IT)G	
Aikins Macauley & Thorvaldson in trust for Wright, D (et al)	3,219
Authority—Court of Appeal for Ontario	
C38961	
Gardiner Roberts in trust for Jones, A.	10,000
C38962	
Gardiner Roberts in trust for Jones, A (interest)	303
Authority—Court of Queen's Bench of Alberta	
0103-1513	
Fraser Milner Casgrain in trust for Whissel Group	7,172
Authority—Ontario Superior Court of Justice	
3-506805	
Teplitsky, Colson in trust for Artistic Ideas Inc.	7,500
33-112882	
Doucet McBride in trust for Gollner, J.	10,151
98-CV-6035	
Steven Greenberg in trust for Williams, R.	149,961
98-CV-6035	
Steven Greenberg in trust for Williams, R (interest)	2,092
Authority—Federal Court—Trial Division	
T-493-00	
Goodmans LLP in trust for Capital Vision Inc. and Coleman, Greg v. M.N.R.	200,000
	1,607,728
CITIZENSHIP AND IMMIGRATION	
Department	
Authority—Federal Court Award	
IMM-2190-02	
Settlement for legal costs resulted from judicial review— Esq Jean-Michel Montbriand in trust for Bcherrawy G	2,500
Authority—Federal Court Award	
IMM-1819-02	
Settlement for legal costs— Lorne Waldman in trust for Denton-James L E	800
Authority—Federal Court Award	
IMM-3020-02	
Settlement for legal costs— Lawrence Wong and Associates in trust for Rosenblatt Associates in trust for Brownstein, Brownstein & Associates in trust for Dragan L	101,650
Authority—Federal Court of Appeal	
A-133-03	
Settlement for legal costs resulted from a request of appeal— Rosenblatt Associates in trust for Brownstein & Associates in trust for Wong Pederson Law Office in trust for Marvin Moses in trust for Waldman and Associates in trust for Dragan L	7,000

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court of Appeal	
A - 38- 03	
Settlement for legal costs resulted from a judicial review for a decision made by a visa officer—	
David Matas in trust for	
Ha M, Ha T M, Ha T M	6,637
Authority—Federal Court Award	
IMM-3308-02	
Settlement for legal costs resulted from a judicial review for refusal of application for landing—	
South Ottawa Community Legal Services in trust for	
Murekatete M	1,495
Authority—Federal Court Award	
IMM-4251-01	
Settlement for Medical Admissibility Assessment—	
Cecil L. Rotenberg, Q.C. in trust for	
Poon C H	10,000
Authority—Federal Court Award	
T-311-02	
Settlement for legal costs—	
Stewart Mckelvey Stirling Scales in trust for	
Ruckpaul N	5,588
Authority—Federal Court Award	
IMM-117-98	
Settlement for legal costs resulted from a judicial review for a decision made by an Immigration officer—	
Barbara Jackman in trust for	
Suresh M	9,804
Authority—Federal Court of Appeal	
A-415-99	
Settlement for legal costs resulted from a stay of execution of a removal for going in appeal—	
Barbara Jackman in trust for	
Suresh M	4,241
Authority—Supreme Court	
SCC 27790	
Settlement for legal costs resulted from judicial review of a decision made by the Appeal Division of the Federal Court of Appeal—	
Barbara Jackman in trust for	
Suresh M	43,358
Authority—Federal Court Award	
IMM-3389-02	
Settlement for legal costs—	
Rankin and Bond in trust for	
Tunian A, Tunian N Y , Tunian T A, Tunian V A	517
Authority—Federal Court Award	
IMM-3986-02	
Settlement for legal costs resulted from a stay of execution of a removal—	
Arthur Yallen in trust for	
Voloshchakevych V	1,500
	195,090
ENVIRONMENT	
Department	
Authority—Supreme Court of British Columbia	
C974540	
Conduct money for examination for discovery of Beazer's deponent—	
McCarthy in trust for	
Quagliotti A	6,398
Conduct money for the examination for discovery of Canadian National Railway's representative R A Macdonald—	
Thomson M	3,125
Authority—Federal Court Award	
T-225-01 / T-81-03	
Costs of judicial review—	
Appleton & Associates International lawyers in trust for	
Myers Inc. S D	40,000
Authority—Federal Court Award	
T-225-01 / T-81-03	
Settlement for damages & costs—	
Appleton & Associates International lawyers in trust for	
Myers Inc. S D	9,443,005
	9,492,528
FINANCE	
Department	
Authority—British Columbia Court of Appeal	
Reimbursement of legal fees—	
Blake Cassels & Graydon LLP in trust for	
Ainsworth Lumber Co. Ltd	18,092
FISHERIES AND OCEANS	
Department	
Authority—Federal Court Award	
T-765-02	
Payment of costs, for time and disbursements, due to study being completed without public having time to review—	
Patterson Palmer in trust for	
Sierra Club	7,278
HUMAN RESOURCES DEVELOPMENT	
Department	
Authority—Federal Court of Appeal A-140-03	
Settlement of court costs—	
Meechan N	1,500
Authority—Federal Court of Appeal A-699-02	
Settlement for legal fees and disbursements—	
Ouellet, Nadon et associes in trust for	
Charbonneau Y	1,539
Authority—Federal Court of Appeal A-254-03	
Settlement for legal fees and disbursements—	
CAW-Canada in trust for	
Garley D	3,187

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court of Appeal A-215-03 and A-216-03	
Settlement for fees and disbursements—	
Sack Goldblatt Mitchell in trust for	
Worden J and Armin A	8,500
Authority—Federal Court of Appeal A-455-02	
Settlement for costs—	
Battiston & Associates in trust for	
Francella & al	3,000
Authority—Federal Court of Appeal A-355-01	
Settlement for legal fees—	
Casasanta G	1,845
Authority—Federal Court of Appeal A-488-02	
Settlement for disbursements—	
Cline, Backus, Nightingale & McArthur in trust for	
Oliveira M	3,000
Authority—Federal Court of Appeal A-72-02	
Settlement for damages—	
Curtis, Dawe in trust for	
Locke G	2,464
Authority—Superior Court of Justice in Bankruptcy 31-413808	
Payment for costs and disbursements—	
Esq J. Robert Leblanc in trust for	
Sinclair D	860
	25,895

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

INDIAN AND INUIT AFFAIRS PROGRAM

Particulars and payee	Amount
Lands and trust services	
Authority—Federal Court of Appeal	
Docket # A-169-03	
Appeal against a Federal Court decision on rent in Cowichan Reserve—	
Borden Ladner Gervais LLP in trust for	
Venture Leasing Ltd	1,574
Claims Program	
Authority—Supreme Court of BC	
Docket # 90 0913	
Payment of legal fees and related expenses—	
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	732
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	81,387
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	18,442
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	319
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	8,262
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	50,111
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	6,308
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	17,255
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	80,402
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	17,395
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	88,772
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	91,240
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	8,746
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	2,849
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	33,627
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	125,162
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	3,520
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	30,104
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	152,378
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	1,280
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	2,018
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	26,136
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	127,409
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	94,836
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	8,516
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	1,145
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	101,505
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	26,504
Arvay Finlay in trust for	
Roger Williams and the Xeni Gwet-in First Nation	196
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in First Nation	88,251
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in First Nation	19,267
Authority—Court of Queen's Bench of Alberta	
Action no. 0103 05606	
Payment of legal fees and disbursements for striking motion—	
Ackroyd, Piasta, Roth & Day LLP in trust for	
Dennis Callihoo	1,613
Authority—Federal Court of Canada	
Court file # T-1140-01	
Payment of legal fees and related expenses—	
Walsh Wilkins Creighton LLP in trust for	
Blood Band	6,176
Authority—Supreme Court of BC	
Action No. 01 1328	
Payment of band revenue and legal fees—	
Songhees First Nation	1,041,947

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court of Canada	
Docket # T-1305-01	
Cost of judicial review—	
Rae & Company in trust for The Samson Band	3,410
Fraser Milner Casgrain LLP in trust for Imperial Oil Resources Limited.	7,623
Miller Thomson LLP in trust for Louis Bull Montana First Nation	4,930
Authority—BC Court of Appeal	
File no. CA 027337	
Payment of legal fees and related expenses—	
Ratcliff & Company in trust for Squamish Band	60,500
Authority—Supreme Court of BC	
Action no. S53754	
Repayment of deductions—	
Douglas W. Welder in trust for H-1 Enterprises Ltd	64,555
	2,506,402
INDUSTRY	
National Research Council of Canada	
Authority—Federal Court Order	
T-586-98	
Payment of taxed costs related to application for judicial review—	
Grover C	8,822
JUSTICE	
Department	
Authority—Ontario Court of Appeal	
C-39172	
Payment of counsel fees—	
Epstein, Cole Barristers in trust for Halpern H	645,000
C-39174	
Same-sex marriage litigation settlement—	
McGowan Elliott & Kim in trust for the Metropolitan Community Church of Toronto	409,162
1—468423	
Appeal against conviction—	
Sack Goldblatt, Mitchel Barristers & Solicitors in trust for Williams, D	29,349
Authority—Ontario Court of Justice	
4311 998 02 00574	
Application pursuant to the Canadian Charter of Rights and Freedom—	
Douglas C Gosbee in trust for Stephens T	750
Payment of defence cost—	
T Edmund Chan in trust for Bo Vu	1,000
Payment of defence cost—	
Peter Zaduk, Zaduk & Kostopoulos Barristers & Solicitors in trust for Van Tien Vu.	1,000
Authority—Public Service Staff Relation Act	
166-02-32019 and 32099	
Payment of defence cost—	
Nelligan O'Brien Payne in trust for Parent M-F	5,000
Authority—Federal Court—Trial Division	
T-178-02	
Payment of defence costs—	
Lois M Sparling in trust for Beatty MA, Davidson M, Obee D, Rees BA, Save L, Stanley J, Taylor MA, Waiser W, Ward S, Watts GA, Worman T	5,937
Authority—New Brunswick Court of Appeal	
1—58143	
Payment of defence cost—	
Hazen L Brien in trust for Gray D	3,500
1—54224	
Payment of defence cost—	
Jean-Guy Henry in trust for Hickey C	2,100
Authority—Superior Court of Justice	
02-CV-238977CM 2	
Payment of defence cost—	
Dyke E	250
	1,103,048
NATURAL RESOURCES	
Departement	
Authority—Canadian Human Rights Tribunal	
T727/3202	
Payment of 5 annual leave that were obliged to take as a result of the denial of marriage leave—	
Ross Boutilier	5,000
National Energy Board	
Authority—Federal Court of Canada	
T-2101-00	
Access to *Information Act* request—	
Ordered costs against Board under the tariff pursuant to the Federal Court rules	
Fees and disbursements—	
Gowlings, Lafleur, Henderson	9,631
	14,631

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
PRIVY COUNCIL	
Departement	
Authority—Court of Appeal of Alberta	
0001 09477	
Payment of costs— Code Hunter LLP in trust for Stephen Joseph Harper	303,317
Authority—Federal Court of Canada—	
Trial Division T-2257-93	
Payment of costs— Public Interest Law Centre for McCorrister et al.	105,585
Fergus J. O'Connor, Barrister and Solicitor for Richard Sauvé	128,061
	536,963
Office of Indian Residential Schools Resolution of Canada	
Authority—Queen's Bench of Alberta	
Judicial District of Calgary—Action 9901-15362	
Payment of costs for dismissal of third party claims— Macleod Dixon, in trust	175,000
Authority—Queen's Bench of Alberta	
Judicial District of Calgary—Action 9901-15362	
Payment of costs for dismissal of third party claims— Mathieu Hryniuk, in trust	25,000
	200,000
	736,963
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
Authority—Canadian International Trade Tribunal	
PR-2002-038	
Costs resulting from preparing and proceeding with the complaint— Les Entreprises Pascal Cormier	1,469
Authority—Federal Court of Appeal	
A-366-02	
Costs resulting from preparing and proceeding with the complaint— Gowling, Lafleur, Henderson LLP for MaxSys Professionals & Solutions Inc	4,479
Authority—Canadian International Trade Tribunal	
PR-2001-059	
Costs resulting from preparing and proceeding with the complaint— MaxSys Professionals & Solutions Inc.	15,564
Authority—Federal Court	
T-49-03	
Costs resulting from preparing and proceeding with the complaint— Oriji H	750
Authority—Federal Court	
T-49-03	
Costs resulting from preparing and proceeding with the judicial review— Oriji H	750
Authority—Canadian International Trade Tribunal	
PR-2002-015	
Costs resulting from preparing and proceeding with the complaint— Zenon Environmental Inc.	15,810
	38,822
SOLICITOR GENERAL	
Canadian Firearms Centre	
Authority—Nunavut Court of Justice	
Award 0000316CV/2000	
Payment for the costs of motions to— Nelligan, O'Brien, Payne in trust for Nunavut Tunngavik Incorporated	16,000
Canadian Security Intelligence Service	
Authority—Federal Court Division T-638-91	
and Court of Appeal A-52-98	
Settlement for legal costs— Ruby & Edwardh Barristers	15,070
Authority—Supreme Court of Canada	
28029	
Settlement for legal costs— Ruby & Edwardh Barristers	11,796
	26,866
Correctional Service	
Authority—Federal Court Award	
T-1639-00	
Compensation for injuries sustained, on March 2, 2000, as the result of an assault by two fellow inmates at Joyceville institution— John L Hill in trust	16,500
Authority—Federal Court of Appeal	
Award A-5-02	
The Federal Court of Appeal maintained the appeal of an inmate with costs, as well as his judicial review application with costs— Esq Daniel Royer in trust	2,917
Authority—Federal Court of Canada	
Award T-703-03	
Costs awarded further to an Application of mandamus for the review of the decision to suspend visits with common-law spouse— Esq Diane Magas in trust	1,200
Authority—Federal Court of Appeal	
Award A-533-01	
The Federal Court of Appeal overturned the decision of the Federal Court Trial Division to not grant the inmate his extension of time for the for the application to reconsider the issue of costs— The inmate	4,200

COURT AWARDS—*Concluded*

Particulars and payee	Amount
	$
Authority—British Columbia Court of Appeal #CA029719	
The British Columbia Court of Appeal allowed Mr. Olsen's appeal against an order of a chamber judge striking out his claim concerning allegations of harassment and threats— Sliman, Stander and Company in trust	18,000
Authority—Canadian International Trade Tribunal Complaint (CITT) PR-2002-035	
The CITT awarded CVDS its reasonable costs incurred in relation to preparing and proceeding with the complaint— CVDS Inc.	5,279
Authority—Federal Court of Appeal A-17-02	
The Court allowed the inmate's appeal (a judicial review application) with costs— Esq Daniel Royer in trust	5,600
Authority—Federal Court of Canada T-1354-97	
Damages further to an incident during a private family visit at Kent Institution (May 27 to May 30 1997)— The inmate's family	8,199
Authority—Federal Court of Appeal A-633-02	
Appeal was allowed and the decision of the Trial Division set aside as well as that of the adjudicator's decision. The appellant was also awarded costs in the appeal case and in the Trial Division— Sanderson, Balicki, Popescul, in Trust	12,872
	74,767
National Parole Board	
Authority—Federal Court of Canada T-1765-99	
Court awards of costs— Daniel Paquin in trust	6,832
Authority—Federal Court of Appeal A-411-01	
Court awards of costs— Daniel Paquin in trust	2,092
	8,924
	126,557
TRANSPORT	
Department	
Authority—Supreme Court of British Columbia CA028956	
Settlement of a claim as a result of denied standby pay— Rush Crane Guenther in trust for Yearwood C W	113,099
TREASURY BOARD	
Secretariat	
Authority—Federal Court Certificate of Judgement T-2160-99	
Payments for the Pay Equity settlement pursuant to Section 30 of the *Crown Liabilities and Proceedings Act*	708,076
Authority—Court of Appeal for Ontario C37096, C37166, C37158	
Costs awarded with respect to pension surplus litigation— Public Service Alliance of Canada, Translator's Group Canadian Union of Professional and Technical Employees, the Social Science Employees Association, l'Association des Membres de la Police Montée du Québec, the B.C. Mounted Police Professional Association, the Mounted Police Association of Ontario and Raven, Allen, Cameron & Ballantyne in trust	40,000
	748,076
VETERANS AFFAIRS	
Department	
Authority—Federal Court of Canada T-863-02	
Payment of legal costs— Lajoie, Beaudoin, Heon in trust for Léonelli, A.	4,000
Total	16,748,031

SECTION 10

2003-2004

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that the previous year's *Public Accounts of Canada* have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program	— **...** *—*	— **...** *—*	— **...** *—*	— **...** *—*
Canada/Saskatchewan Agri-Food Innovation Agreement	— **...** *—*	— **...** *—*	— **...** *—*	— **...** *—*
Contributions to 4-H Clubs	19 **7** *213*	9 **8** *178*	34 **15** *359*	15 **8** *198*
Crop Insurance and Waterfowl	184 **156** *2,070*	2,634 **1,978** *30,361*	1,305 **536** *9,724*	1,290 **1,147** *32,447*
Net Income Stabilization Account	209 **135** *1,063*	3,074 **2,856** *24,143*	4,038 **2,235** *16,403*	6,722 **2,237** *18,299*
Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	— **68** *296*	— **...** *8,344*	— **1,637** *5,774*	— **3,852** *5,756*
Payments in connection with the *Farm Income Protection Act*—Safety Net Companion Programs	396 **3,064** *10,170*	2,423 **1,904** *11,925*	1,020 **1,127** *6,846*	2,336 **...** *3,238*
Canada/Ontario Agreement on Measures taken due to the Presence of Plum Pox Virus in Ontario	— **...** *—*	— **...** *—*	— **...** *—*	— **...** *—*
Canadian Farm Income Program (CFIP)	— **39** *19*	— **2,100** *13,539*	— **3,457** *9,288*	— **2,301** *3,840*
Canada/Saskatchewan Livestock Water Farm Program	— **...** *—*	— **...** *—*	— **...** *—*	— **...** *—*
Bovine Spongiform Encephalopathy (BSE)	189 **...** *189*	3,104 **...** *3,104*	1,622 **...** *1,622*	1,899 **...** *1,899*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
...	...	...	...	...	...	...	...	...	...	...	
—	—	*22,373*	*73,817*	*28,754*	*1,478*	*126,442*	—	—		*126,442*	*(1)*
...	...	...	...	...	...	...	...	...	...	...	
—	—		*46,305*	—	—	*46,305*	—	—		*46,305*	*(1)*
25	489	59	52	50	20	772				772	
10	**47**	**23**	**23**	**35**	**18**	**194**	...	...	...	**194**	
257	*2,019*	*602*	*662*	*794*	*383*	*3,663*				*3,663*	
23,929	38,368	53,520	149,643	122,637	10,095	403,605				403,605	
20,459	**31,159**	**39,467**	**78,075**	**74,111**	**8,194**	**255,282**	...	...	...	**255,282**	
379,875	*398,019*	*664,338*	*1,943,863*	*1,344,920*	*129,085*	*5,136,924*				*5,136,924*	
3,723	90,020	46,041	97,070	115,399	9,853	376,149				376,149	
4,980	**59,464**	**40,325**	**91,163**	**67,426**	**7,884**	**278,705**	...	...	...	**278,705**	
30,025	*320,920*	*356,134*	*1,044,806*	*382,702*	*62,330*	*2,637,045*				*2,637,045*	
...	**35,463**	...	...	**36,764**	...	**77,784**	...	...	...	**77,784**	
	123,870		*75,000*	*114,903*	*6,902*	*340,845*				*340,845*	
91,301	76	3,827	5,212	20,729	685	128,005			1	128,006	
50,573	**17,437**	**808**	...	**5,554**	**4,874**	**85,341**	**340**	...	...	**85,681**	
426,704	*173,430*	*22,799*	*45,996*	*167,445*	*25,026*	*893,379*	*340*	—	*176*	*894,095*	
—	5,748					5,748				5,748	
...	**5,152**	...	...	...	...	**5,152**	...	...	...	**5,152**	
	13,130					*13,130*				*13,130*	
829			47,165	92,431	1,639	142,064				142,064	
1,625	**46,304**	**81,852**	**184,089**	**158,944**	**923**	**481,634**	...	...	...	**481,634**	
92,054	*190,437*	*111,904*	*445,382*	*432,295*	*21,547*	*1,320,305*				*1,320,305*	*(a)*
...	...	...	**400**	...	...	**400**	...	...	...	**400**	
—			*2,174*	—		*2,174*				*2,174*	*(1)*
52,139	71,497	22,754	40,348	199,012	10,371	402,935				402,935	
...	...	...	...	...	...	...	...	...	...	...	
52,139	*71,497*	*22,754*	*40,348*	*199,012*	*10,371*	*402,935*				*402,935*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Skills and Development Initiatives	57 ... *57*	227 ... *227*	317 ... *317*	265 ... *265*
Info-Centre (Guelph)	...	...	...	...
Canadian Agriculture Income Stabilization Program (CAISP)	140 ... *140*	11,540 ... *11,540*	7,456 ... *7,456*	7,813 ... *7,813*
Canadian Food Inspection Agency				
Rabies Indemnification Program	...	...	...	... *5*
Total ministry	1,194 **3,469** *14,217*	23,011 **8,846** *103,361*	15,792 **9,007** *57,789*	20,340 **9,545** *73,760*
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation Agreements	9,790 **17,320** *220,575*	170 **325** *109,269*	1,245 **4,489** *210,221*	6,282 **5,434** *206,194*
Cooperation Agreements – TAGS/CED	... *32,934*	...	35 ... *6,614*	... *983*
Cooperation Agreements – TAGS/ER	... *69,101*	...	243 ... *10,449*	... *2,307*
Total ministry	9,790 **17,320** *322,610*	170 **325** *109,269*	1,523 **4,489** *227,284*	6,282 **5,434** *209,484*
CANADIAN HERITAGE				
Department				
Official Language in Education Program	3,930 **3,200** *83,897*	1,858 **2,174** *46,552*	8,307 **6,771** *159,752*	18,296 **18,255** *610,769*
National Sport Organizations Support Program	200 ... *200*	200 ... *200*	150 **150** *300*	180 ... *180*
Arts Presentation Canada Program	155 **150** *305*	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
3,690	5,873	2,353	5,176	5,587	1,455	25,000				25,000
...	...	...	...	...	...	...	...	...	...	...
3,690	*5,873*	*2,353*	*5,176*	*5,587*	*1,455*	*25,000*				*25,000*
	200					200				200
...	...	...	...	...	...	...	...	...	...	...
	200					*200*				*200*
100,720	142,870	84,253	316,110	182,999	39,702	893,603				893,603
...	...	...	...	...	...	...	...	...	...	...
100,720	*142,870*	*84,253*	*316,110*	*182,999*	*39,702*	*893,603*				*893,603*
	6					*6*				*6*
...	**5**	...	...	...	...	**5**	...	...	...	**5**
232	*2,383*	*75*	*18*	*1*		*2,714*				*2,714*
276,356	355,147	212,807	660,776	738,844	73,820	2,378,087			1	2,378,088
77,647	**195,031**	**162,475**	**353,750**	**342,834**	**21,893**	**1,184,497**	**340**	....	...	**1,184,837**
1,085,896	*1,844,648*	*1,287,825*	*4,041,679*	*3,059,412*	*298,479*	*11,866,866*	*340*		*176*	*11,867,382*
						17,487				17,487
...	...	...	...	...	...	**27,568**	...	...	...	**27,568**
16	*139*					*746,414*				*746,414*
						35				35
...	...	...	...	...	...	...	...	...	...	...
						40,531				*40,531*
						243				243
...	...	...	...	...	...	...	...	...	...	...
						81,857				*81,857*
						17,765				17,765
...	...	...	...	...	....	**27,568**	...	...	...	**27,568**
16	*139*					*868,802*				*868,802*
50,557	55,085	9,796	6,414	8,963	12,034	175,240	1,266	747	1,104	178,357
51,367	**63,408**	**11,052**	**5,370**	**10,295**	**13,798**	**185,690**	**1,122**	**696**	**1,004**	**188,512**
2,363,173	*2,058,207*	*234,404*	*179,152*	*243,917*	*262,986*	*6,242,849*	*26,002*	*8,017*	*19,378*	*6,296,246*
		160	140	200	100	1,330	170	140	140	1,780
...	...	...	...	...	...	**150**	**95**	**65**	...	**310**
		160	*140*	*200*	*100*	*1,480*	*265*	*205*	*140*	*2,090*
						155				155
...	...	...	...	...	....	**150**	...	...	....	**150**
						305				*305*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Cultural spaces Canada Program	...	...	...	...
Total ministry	4,285 **3,350** *84,402*	2,058 **2,174** *46,752*	8,457 **6,921** *160,052*	18,476 **18,255** *610,949*
ENVIRONMENT				
Department				
Canada/Newfoundland Climate Network Expansion Agreement	32 **36** *1,217*	...	...	...
Canada/Quebec Climate Network Expansion Agreement	...	...	...	...
North American Waterfowl Management Plan	...	...	...	...
Ottawa River Regulation	...	...	...	...
Protection and Clean-up of St-Lawrence River	...	...	...	...
Pulp and Paper	...	...	...	...
Water Quantity Survey Agreement	425 ... *891*	12 ... *47*	61 ... *301*	143 ... *515*
Weather Radio Network	43 ... *1,150*	... *21*	... *791*	... *2,376*
Research Program for the Effects of Acid Rain on Ecosystems	...	...	...	...
Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	56,640 **58,961** *1,009,903*	10,477 **9,360** *143,505*	63,286 **62,544** *1,102,924*	47,014 **47,170** *695,316*
Canadian Environmental Assessment Agency				
Eastmain-1-A Panel Review	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	244	...	...	244	...	...	...	244
...	...	...	**200**	...	...	**200**	...	...	...	**200**
...	...	...	*444*	...	...	*444*	...	...	...	*444*
50,557	55,085	9,956	6,798	9,163	12,134	176,969	1,436	887	1,244	180,536
51,367	**63,408**	**11,052**	**5,570**	**10,295**	**13,798**	**186,190**	**1,217**	**761**	**1,004**	**189,172**
2,363,173	*2,058,207*	*234,564*	*179,756*	*244,137*	*263,086*	*6,245,078*	*26,267*	*8,222*	*19,518*	*6,299,085*
...	...	...	...	...	...	32	...	...	...	32
...	...	...	...	...	...	**36**	...	...	...	**36**
...	...	...	...	...	...	*1,217*	...	...	...	*1,217*
204	...	...	...	...	...	204	...	...	...	204
207	...	...	...	...	...	**207**	...	...	...	**207**
6,137	...	...	...	...	...	*6,137*	...	...	...	*6,137*
...	...	210	425	448	...	1,083	...	...	...	1,083
...	...	**181**	**495**	**420**	...	**1,096**	...	...	...	**1,096**
...	...	*2,862*	*5,127*	*4,053*	*19*	*12,061*	...	...	...	*12,061*
(21,462)	66,620	...	...	...	...	45,158	...	...	...	45,158
2	**62**	...	...	...	...	**64**	...	...	...	**64**
(21,459)	*66,714*	...	...	...	...	*45,255*	...	...	...	*45,255*
...	...	...	...	...	...	...	...	...	...	...
1,575	...	...	...	...	...	**1,575**	...	...	...	**1,575**
27,560	...	...	...	...	...	*27,560*	...	...	...	*27,560* (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,750	...	...	...	...	*273*	*2,023*	...	...	...	*2,023*
...	1,637	...	...	...	...	2,278	...	...	...	2,278
...	**940**	...	...	...	...	**940**	...	...	...	**940**
19,083	*19,861*	*6,117*	*5,823*	*14,211*	...	*66,849*	...	...	...	*66,849*
...	...	...	...	...	...	43	...	...	...	43
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*4,338*	...	...	...	*4,338*
...	...	...	...	...	...	...	...	...	...	...
115	...	...	...	...	...	**115**	...	...	...	**115**
220	...	...	...	...	...	*220*	...	...	...	*220*
313,419	583,264	92,643	128,307	101,283	142,018	1,538,351	36,526	58,350	4,777	1,638,004
226,608	**571,928**	**81,879**	**125,943**	**90,236**	**142,205**	**1,416,834**	**35,464**	**63,676**	**4,976**	**1,520,950**
3,391,795	*8,475,033*	*1,213,432*	*2,067,821*	*1,583,341*	*1,704,254*	*21,387,324*	*1,351,170*	*295,939*	*73,287*	*23,107,720* (a)
174	...	...	...	...	...	174	...	...	...	174
...	...	...	...	...	...	...	...	...	...	...
174	...	...	...	...	...	*174*	...	...	...	*174*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Office of Infrastructure of Canada				
Canada Strategic Infrastructure Fund				7,167
	...	...	...	...
				7,167
Total ministry	57,140	10,489	63,347	54,324
	58,997	**9,360**	**62,544**	**47,170**
	1,013,161	*143,573*	*1,104,016*	*705,374*
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	1,184			
	1,590	...	...	...
	12,870	*43*	*2,688*	
BC Hydro Water Use Planning				
	...	...	...	...
Burrard Inlet Environmental Action Plan				
	...	...	...	...
Canada British Columbia Agreement—Joint Habitat Restoration, Protection and Data Sharing				
	...	...	...	...
Defensible Methods Project (OMNR)				
	...	...	...	...
Forest Renewal—British Columbia Watershed Restoration Program				
	...	...	...	...
Fraser Basin Management Program				
	...	...	...	...
Fraser River Estuary Management				
	...	...	...	...
Hamilton Harbour Remedial Action Plan				
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production				
	...	...	...	...
Hydrographic Arctic Survey—Ranklin Inlet				
	...	...	...	...
Northern Cod Early Retirement Program				
	707	...	...	...
	68,471			

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
						7,167	3,396			10,563
...	...	...	...	...	...	...	...	...	...	...
						7,167	*3,396*			*10,563*
292,335	651,521	92,853	128,732	101,731	142,018	1,594,490	39,922	58,350	4,777	1,697,539
228,507	**572,930**	**82,060**	**126,438**	**90,656**	**142,205**	**1,420,867**	**35,464**	**63,676**	**4,976**	**1,524,983**
3,425,260	*8,561,608*	*1,222,411*	*2,078,771*	*1,601,605*	*1,704,546*	*21,560,325*	*1,354,566*	*295,939*	*73,287*	*23,284,117*
						1,184				1,184
...	...	...	...	...	...	**1,590**	...	...	...	**1,590**
673						*16,274*				*16,274*
					100	100				100
...	...	...	...	...	**200**	**200**	...	...	...	**200**
					817	*817*				*817*
					20	20				20
...	...	...	...	...	**40**	**40**	...	...	...	**40**
					672	*672*				*672*
					677	677				677
...	...	...	...	...	**535**	**535**	...	...	...	**535**
					3,957	*3,957*				*3,957*
	1					1				1
...	...	...	...	...	...	...	...	...	...	...
	840					*840*				*840*
...	...	...	...	...	...	...	...	...	...	...
					1,774	*1,774*				*1,774*
					20	20				20
...	...	...	...	...	**75**	**75**	...	...	...	**75**
					1,532	*1,532*				*1,532*
...	...	...	...	...	...	...	...	...	...	...
					875	*875*				*875*
...	**85**	...	...	...	...	**85**	...	...	...	**85**
	867					*867*				*867*
								3		3
...	...	...	...	...	...	...	...	**150**	...	**150**
							4,860	*523*		*5,383*
								28		28
...	...	...	...	...	...	...	...	**100**	...	**100**
								614		*614*
...	...	...	...	...	...	**707**	...	...	...	**707**
						68,471				*68,471*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Operation of Alouette River Hatchery	...	...	...	...
Restoration of Atlantic Salmon Stocks in Lake Ontario	...	...	...	...
Watershed Management Plan	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program	... *24,047*	...	...	...
Habitat Manipulation Experiment in Sault-Ste-Marie (OMNR)	...	...	...	...
Lower Trophic Level Production in Lake Erie	...	...	...	...
Productive Capacity Research	...	...	...	...
Puntledge River Steelhead	...	...	...	...
Atlantic Salmon	...	...	...	...
Methods & Standard Manual for Escapement	...	...	...	...
Watershed Workshop (OMNR)	...	...	...	...
Effects of Hydro Ramping on Fish Habitat	...	...	...	...
Project Quinte	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis	...	...	...	...
Aquaculture Database Division	...	...	...	...
Escapement Database Division	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
....	....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....	....
—	—	—	—	—	*638*	*638*	—	—	—	*638*
....	....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....	....
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—	—	—	—	—	—	*24,047*	—	—	—	*24,047* (f)
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—	*517*	—	—	—	—	*517*	—	—	—	*517*
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....	**196**	....	....	....	....	**196**	....	....	....	**196**
—	*1,237*	—	—	—	—	*1,237*	—	—	—	*1,237*
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....	....	....	....	....	**145**	**145**	....	....	....	**145**
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—	*1,017*	—	—	—	—	*1,017*	—	—	—	*1,017*
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....	**191**	....	....	....	....	**191**	....	....	....	**191**
—	*828*	—	—	—	—	*828*	—	—	—	*828*
....	....	....	....	....	42	42	....	....	....	42
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....	**650**	....	....	....	....	**650**	....	....	....	**650**
—	*1,158*	—	—	—	—	*1,158*	—	—	—	*1,158*
....	....	....	....	....	108	108	....	....	....	108
....	....	....	....	....	**23**	**23**	....	....	....	**23**
—	—	—	—	—	*1,111*	*1,111*	—	—	—	*1,111*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
First Nations Participation in Atlantic Salmon Watch Program	...	...	...	...
Harvest Catch Database Maintenance	...	...	...	...
Information Technology & Science Division	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon Watch Program	...	...	...	...
Science and Technology Internship Program	...	...	...	...
Science Council of British Columbia	...	...	...	...
Species at Risk in Ontario	...	...	...	...
Fisheries Restoration in Toronto Harbour	...	...	...	...
Queen Charlotte Strait Sea Lice Investigation 2001	...	...	...	...
North Island Strats & Quatsino Sound Aquaculture Opportunities	...	...	...	...
Campbell River Water Use Plan and Estuary Rehabilitation	...	...	...	...
Owikeno Long Lakes Watershed—based Fish Sustainability	...	...	...	...
Nimpkish River Watershed—based Fish Sustainability Plan	...	...	...	...
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...
Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	**46**	**46**	...	...	...	**46**
...	...	...	...	...	*402*	*402*	...	...	...	*402*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**23**	**23**	...	...	...	**23**
...	...	...	...	...	*196*	*196*	...	...	...	*196*
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...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*8*	*8*	...	...	...	*8*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*4*	*4*	...	...	...	*4*
...	84	...	...	...	...	84	...	...	...	84
...	**89**	...	...	...	...	**89**	...	...	...	**89**
...	*413*	...	...	...	...	*413*	...	...	...	*413*
...	...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	*157*	*157*	...	...	...	*157*
...	26	...	...	...	...	26	...	...	...	26
...	**255**	...	...	...	...	**255**	...	...	...	**255**
...	*1,181*	...	...	...	...	*1,181*	...	...	...	*1,181*
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...	*48*	...	...	...	...	*48*	...	...	...	*48*
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...	...	...	...	...	*25*	*25*	...	...	...	*25*
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...	...	...	...	...	*50*	*50*	...	...	...	*50*
...	...	...	...	...	12	12	...	...	...	12
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...	...	...	...	...	*37*	*37*	...	...	...	*37*
...	...	...	...	...	61	61	...	...	...	61
...	...	...	...	...	**312**	**312**	...	...	...	**312**
...	...	...	...	...	*413*	*413*	...	...	...	*413*
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	**1**	**1**	...	...	...	**1**
...	...	...	...	...	*22*	*22*	...	...	...	*22*
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	**23**	**23**	...	...	...	**23**
...	...	...	...	...	*56*	*56*	...	...	...	*56*
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...	...	...	...	...	*10*	*10*	...	...	...	*10*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Central Coast Land & Coastal Resource Management Plan Review	...	...	...	...
	...	...	...	...
	...	...	...	...
BC Hydro Collaboration—Birtwell	...	...	...	...
	...	...	...	...
	—	...	...	...
GVRD—Cleveland Dam East Abutment Seepage Control	...	...	...	...
	...	...	...	...
	...	...	...	...
Carpenter Reservoir Food Web Study	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Forestry—FRBC	...	...	...	...
	...	...	...	...
	—	...	...	...
Variable Retention Forestry—FRBC	...	...	...	...
	...	...	...	...
	...	—	—	...
BC Hydro Collaboration—Shortreed	...	...	...	...
	...	...	...	...
	...	...	—	—
Canadian Council of Fisheries and Aquaculture Ministers	...	...	...	...
	...	...	...	...
	...	...	...	...
Funding of the Yukon Placer Committee	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Council—Debris Trap	...	...	...	...
	...	...	...	...
	...	...	...	...
Quesnel Lake Nutrient Circulation Study	...	...	...	...
	...	..	...	...
	—	...	...	...
Design Standards for Habitat Referral	...	...	...	...
	...	...	...	...
	...	—	...	...
Habitat Supply Analysis in Lake Ecosystems	...	...	...	...
	...	...	...	...
	...	...	—	...
Habitat Restoration—Thunder Bay	...	...	...	...
	...	...	...	...
	...	...	—	...
Contaminant Surveillance Program	...	...	...	...
	...	...	...	...
	...	...	...	—

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*20*	*20*	...	...	...	*20*
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...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*6*	*6*	...	...	...	*6*
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	**59**	**59**	...	...	...	**59**
...	...	...	...	...	*212*	*212*	...	...	...	*212*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*42*	*42*	...	...	...	*42*
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	**15**	**15**	...	...	...	**15**
...	...	...	...	...	*106*	*106*	...	...	...	*106*
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	**14**	**14**	...	...	...	**14**
...	...	...	...	...	*67*	*67*	...	...	...	*67*
...	...	...	...	...	81	81	...	...	...	81
...	...	...	...	...	**95**	**95**	...	...	...	**95**
...	...	...	...	...	*206*	*206*	...	...	...	*206*
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...	**75**	...	...	...	...	**75**	...	...	...	**75**
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...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	**20**	**20**	...	...	...	**20**
...	...	...	...	...	*40*	*40*	...	...	...	*40*
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	**80**	**80**	...	...	...	**80**
...	...	...	...	...	*155*	*155*	...	...	...	*155*
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...	...	...	...	...	**5**	**5**	...	...	...	**5**
...	...	...	...	...	*5*	*5*	...	...	...	*5*
...	...	...	...	...	...	...	...	...	...	...
...	**65**	...	...	...	...	**65**	...	...	...	**65**
...	*65*	...	...	...	...	*65*	...	...	...	*65 (f)*
...	2	...	...	...	...	2	...	...	...	2
...	**148**	...	...	...	...	**148**	...	...	...	**148**
...	*150*	...	...	...	...	*150*	...	...	...	*150 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**5**	...	...	...	...	**5**	...	...	...	**5**
...	*5*	...	...	...	...	*5*	...	...	...	*5 (f)*
...	...	...	...	...	...	...	...	...	...	...
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...	*3*	...	...	...	...	*3*	...	...	...	*3*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Fish Community in Severn Sound	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Community Environmental Effects monitoring for the Mining Industry	...	...	...	...
	...	...	...	...
	...	...	...	...
Stream Assessment Protocol	...	...	...	...
	...	...	...	...
	...	...	...	...
Impact of Climate Changes	...	...	...	...
	...	...	...	...
	...	...	...	...
ECOPATH in the Bay of Quinte and Oneida Lake	...	...	...	...
	...	...	...	...
	...	...	...	...
Recovery of Aurora Trout	...	...	...	...
	...	...	...	...
	...	...	...	...
Sydenham River Species at Risk	...	...	...	...
	...	...	...	...
	...	...	...	...
Clearwater Bay Aquatic Ecosystem Information and Habitat Map	...	...	...	...
	...	...	...	...
	...	...	...	...
Can Boreal Forest Management Safety emulates Natural Disturbance Patterns in Shoreline Forests	...	...	...	...
	...	...	...	...
	...	...	...	...
Tanner Crab Fishery Development Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Riparian Buffers—FRBC	...	...	...	...
	...	...	...	...
	...	...	...	...
Skeena River Steelhead Stock Identification	...	...	...	...
	...	...	...	...
	...	...	...	...
Bella Coola River Watershed—based Sustainability Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Broughton Archipelago Aquaculture Consultation Process	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	1,184	...	...	...
	2,297	...	...	...
	105,388	*43*	*2,688*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	**15**	...	...	...	...	**15**	...	...	...	**15**
...	*15*	...	...	...	...	*15*	...	...	...	*15 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**12**	...	...	...	...	**12**	...	...	...	**12**
...	*12*	...	...	...	...	*12*	...	...	...	*12 (f)*
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...	*5*	...	...	...	...	*5*	...	...	...	*5 (f)*
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...	**100**	...	...	...	...	**100**	...	...	...	**100**
...	*100*	...	...	...	...	*100*	...	...	...	*100 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**160**	...	...	...	...	**160**	...	...	...	**160**
...	*160*	...	...	...	...	*160*	...	...	...	*160 (f)*
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...	**10**	...	...	...	...	**10**	...	...	...	**10**
...	*10*	...	...	...	...	*10*	...	...	...	*10 (f)*
...	119	...	...	...	...	119	...	...	...	119
...	**270**	...	...	...	...	**270**	...	...	...	**270**
...	*389*	...	...	...	...	*389*	...	...	...	*389*
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...	**25**	...	...	...	...	**25**	...	...	...	**25**
...	*25*	...	...	...	...	*25*	...	...	...	*25 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**20**	...	...	...	...	**20**	...	...	...	**20**
...	*20*	...	...	...	...	*20*	...	...	...	*20*
...	...	...	...	...	27	27	...	...	...	27
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*27*	*27*	...	...	...	*27*
...	...	...	...	...	71	71	...	...	...	71
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...	...	...	...	...	*71*	*71*	...	...	...	*71*
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...	...	...	...	...	*5*	*5*	...	...	...	*5*
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*30*	*30*	...	...	...	*30*
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*40*	*40*	...	...	...	*40*
...	234	...	...	...	1,610	3,028	...	31	...	3,059
...	**2,584**	...	...	...	**1,716**	**6,597**	...	**250**	...	**6,847**
673	*9,516*	...	...	...	*14,374*	*132,682*	*4,860*	*1,137*	...	*138,679*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	484	304	591	491
	507	**319**	**620**	**562**
	5,716	*2,151*	*8,924*	*6,233*
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	...	...	...	...
	...	**...**	**...**	**...**
	2,148,021	*488,139*	*2,945,818*	*2,951,522*
Employability Assistance for People with Disabilities	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	86,231	*9,503*	*145,592*	*119,601*
Total ministry	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	2,234,252	*497,642*	*3,091,410*	*3,071,123*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou Management Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Commission for Health and Social Services for the First Nations of Quebec and Labrador	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree—Kativik School Board (James Bay)	...	...	...	...
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	...	*...*	*...*	*...*
Cree Trappers Association	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest Protection	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure Rehabilitation—Schefferville	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Joint Education Capital Agreement—IANC, Manow—NAN Bands	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Natural Resources Development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
2,807	7,114	684	660	1,341	1,636	16,112	...	...	...	16,112
3,002	**4,605**	**656**	**693**	**1,406**	**1,686**	**14,056**	...	...	...	**14,056**
38,226	*82,370*	*6,894*	*11,046*	*18,760*	*28,816*	*209,136*	*846*	...	*789*	*210,771*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
21,543,662	*28,508,500*	*3,603,795*	*3,065,566*	*7,995,189*	*11,918,211*	*85,168,423*	*318,437*	...	*94,797*	*85,581,657* (f)
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	...	...	...	**189,159**
504,708	*1,307,712*	*178,813*	*206,000*	*488,165*	*501,371*	*3,547,696*	*15,094*	...	*20,742*	*3,583,532*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	...	...	...	**189,159**
22,048,370	*29,816,212*	*3,782,608*	*3,271,566*	*8,483,354*	*12,419,582*	*88,716,119*	*333,531*	...	*115,539*	*89,165,189*
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	*191*	*15*	...	*206*
...	...	...	...	...	...	...	...	...	...	...
166	...	...	...	...	...	**166**	...	...	...	**166**
1,347	...	...	...	...	...	*1,347*	...	...	...	*1,347*
91,127	...	...	...	...	...	91,127	...	...	...	91,127
85,195	...	...	...	...	...	**85,195**	...	...	...	**85,195**
1,246,542	...	...	...	...	...	*1,246,542*	...	...	...	*1,246,542*
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	**82**	...	...	...	**82**
2,034	...	...	...	...	...	*2,034*	...	...	...	*2,034*
321	2,065	3,146	2,220	...	...	7,752	...	...	...	7,752
467	**2,056**	**1,859**	**1,075**	...	...	**5,457**	...	...	...	**5,457**
1,346	*21,089*	*11,286*	*14,463*	...	...	*48,184*	...	...	...	*48,184*
...	...	...	...	...	...	...	1,592	...	...	1,592
...	...	...	...	...	...	...	**1,860**	...	...	**1,860**
...	...	...	...	...	...	...	*10,205*	...	...	*10,205*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
2,685	...	...	...	...	...	*2,685*	...	...	...	*2,685*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	*33,060*	...	...	...	...	*33,060*	...	...	...	*33,060*
...	500	...	...	...	...	500	...	...	...	500
...	**500**	...	...	...	...	**500**	...	...	...	**500**
...	*12,685*	...	...	...	...	*12,685*	...	...	...	*12,685*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Newfoundland Agreement	12,522	....	....	....
	14,799	**...**	**...**	**...**
	148,870	*....*	*....*	*....*
North-eastern Quebec Agreement	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Northern Flood Agreement	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Roads on Reserves	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Social Services	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Tripartite Treaty Negotiations	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Nunavik Housing	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Interim Resource Management Assistance Program	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Labrador Inuit Agreement	....	....	....	....
	...	**...**	**...**	**...**
	23	*....*	*....*	*....*
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Canada Geoscience Office	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Canada Yukon Infrastructure Program	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Yukon Geoscience Office	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Total ministry	12,522	....	....	....
	14,799	**...**	**...**	**...**
	148,893	*....*	*....*	*....*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	12,522	...	...	...	12,522
...	**...**	**...**	**...**	**...**	**...**	**14,799**	**...**	**...**	**...**	**14,799**
...	...	...	...	...	...	*148,870*	...	...	...	*148,870*
2,407	...	...	...	...	...	2,407	...	...	...	2,407
2,451	**...**	**...**	**...**	**...**	**...**	**2,451**	**...**	**...**	**...**	**2,451**
56,908	...	...	...	...	...	*56,908*	...	...	...	*56,908*
...	...	1,776	...	...	...	1,776	...	...	...	1,776
...	**...**	**2,102**	**...**	**...**	**...**	**2,102**	**...**	**...**	**...**	**2,102**
...	...	*118,984*	...	...	...	*118,984*	...	...	...	*118,984*
...	...	3,811	...	...	...	3,811	...	...	...	3,811
...	**...**	**6,219**	**...**	**...**	**...**	**6,219**	**...**	**...**	**...**	**6,219**
...	...	*38,449*	...	...	...	*38,449*	...	...	...	*38,449*
...	163,451	...	...	...	...	163,451	...	...	...	163,451
...	**147,923**	**...**	**...**	**...**	**...**	**147,923**	**...**	**...**	**...**	**147,923**
...	*1,928,554*	...	...	...	...	*1,928,554*	...	...	...	*1,928,554*
...	...	...	...	...	5,879	5,879	...	...	...	5,879
...	**...**	**...**	**...**	**...**	**5,230**	**5,230**	**...**	**...**	**...**	**5,230**
...	...	...	...	...	*49,081*	*49,081*	...	...	...	*49,081* (a)
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
2,500	...	...	...	...	...	*2,500*	...	...	...	*2,500*
...	...	...	...	...	...	...	1,933	...	...	1,933
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,875**	**...**	**...**	**1,875**
...	...	...	...	...	...	...	*8,888*	...	...	*8,888*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*23*	...	...	...	*23*
3,000	...	...	...	...	...	3,000	...	...	...	3,000
5,000	**...**	**...**	**...**	**...**	**...**	**5,000**	**...**	**...**	**...**	**5,000**
18,000	...	...	...	...	...	*18,000*	...	...	...	*18,000*
...	...	...	...	...	...	...	...	430	...	430
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**415**	**...**	**415**
...	...	...	...	...	...	...	...	*1,675*	...	*1,675*
...	...	...	...	...	...	...	...	...	448	448
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**507**	**507**
...	...	...	...	...	...	...	...	...	*1,305*	*1,305* (a)
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	...	...	...	*680*	*680*
96,937	166,016	8,733	2,220	...	5,879	292,307	3,525	445	448	296,725
93,361	**150,479**	**10,180**	**1,075**	**...**	**5,230**	**275,124**	**3,735**	**415**	**507**	**279,781**
1,331,362	*1,995,388*	*168,719*	*14,463*	...	*49,081*	*3,707,906*	*19,284*	*1,690*	*1,985*	*3,730,865*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY				
Department				
Canada/Ontario Infrastructure	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Industrial and Regional Development	...	...	...	...
	...	**...**	**...**	**...**
	630,651	*310,879*	*690,209*	*561,133*
Economic Development Agency of Canada for the Regions of Quebec				
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the Province of Quebec under Structure Canada Program (2000)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	630,651	*310,879*	*690,209*	*561,133*
JUSTICE				
Department				
Legal Aid	1,906	412	3,363	2,244
	1,688	**325**	**3,013**	**1,750**
	34,970	*5,501*	*65,282*	*31,883*
Native Courtworker	98	...	111	...
	97	**...**	**50**	**...**
	2,071	*52*	*719*	*...*
Young Offenders Assistance Juvenile Justice	5,599	2,244	6,850	5,354
	5,800	**2,290**	**6,991**	**5,464**
	85,757	*33,799*	*102,540*	*80,628*
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the Provinces and Territories in support of the Youth Justice Services—Intensive Rehabilitative Custody and Supervision Program	100	100	134	100
	100	**100**	**100**	**100**
	200	*200*	*234*	*200*
Total ministry	7,703	2,756	10,458	7,698
	7,685	**2,715**	**10,154**	**7,314**
	122,998	*39,552*	*168,775*	*112,711*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	134,548	...	...	...	...	134,548	...	...	...	134,548
...	**127,514**	**...**	**...**	**...**	**...**	**127,514**	**...**	**...**	**...**	**127,514**
...	*263,100*	...	...	...	...	*263,100*	...	...	—	*263,100*
...	...	...	...	...	...	...	...	...	...	...
302	**...**	**...**	**...**	**...**	**...**	**302**	**...**	**...**	**...**	**302**
492,295	*279,136*	*312,968*	*193,718*	*142,342*	*162,075*	*3,775,406*	*30,708*	...	*13,439*	*3,819,553*
63	...	...	...	...	...	63	...	...	...	63
228	**...**	**...**	**...**	**...**	**...**	**228**	**...**	**...**	**...**	**228**
625,055	...	...	...	—	...	*625,055*	...	—	—	*625,055*
70,722	...	...	...	...	...	70,722	...	...	...	70,722
37,931	**...**	**...**	**...**	**...**	**...**	**37,931**	**...**	**...**	**...**	**37,931**
125,425	...	...	...	...	...	*125,425*	...	...	—	*125,425*
70,785	134,548	...	...	...	...	205,333	...	...	...	205,333
38,461	**127,514**	**...**	**...**	**...**	**...**	**165,975**	**...**	**...**	**...**	**165,975**
1,242,775	*542,236*	*312,968*	*193,718*	*142,342*	*162,075*	*4,788,986*	*30,708*	...	*13,439*	*4,833,133*
24,573	50,924	4,265	3,706	9,893	13,657	114,943	...	...	...	114,943
22,014	**45,557**	**3,476**	**2,832**	**8,013**	**12,159**	**100,827**	**...**	**...**	**...**	**100,827**
390,974	*810,287*	*74,728*	*58,830*	*149,912*	*199,577*	*1,821,944*	*24,435*	...	*7,605*	*1,853,984*
486	1,040	435	557	1,009	994	4,730	...	...	...	4,730
537	**1,025**	**442**	**625**	**1,003**	**994**	**4,773**	**15**	**15**	**30**	**4,833**
9,737	*17,415*	*7,324*	*8,876*	*22,736*	*21,529*	*90,459*	*6,569*	*15*	*2,197*	*99,240*
40,561	70,742	7,151	8,232	19,075	23,601	189,409	3,400	1,751	1,143	195,703
39,713	**72,290**	**7,188**	**8,403**	**18,513**	**23,404**	**190,056**	**3,456**	**1,787**	**1,215**	**196,514**
592,411	*1,089,469*	*102,118*	*124,132*	*255,539*	*317,185*	*2,783,578*	*72,861*	*8,444*	*22,413*	*2,887,296*
...	...	...	...	...	...	...	1,972	1,738	1,032	4,742
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,688**	**1,401**	**771**	**3,860**
...	...	...	...	...	...	...	*8,025*	*6,879*	*3,882*	*18,786*
100	100	100	100	112	100	1,046	150	175	150	1,521
100	**100**	**100**	**100**	**100**	**100**	**1,000**	**150**	**175**	**150**	**1,475**
200	*200*	*200*	*200*	*212*	*200*	*2,046*	*300*	*350*	*300*	*2,996*
65,720	122,806	11,951	12,595	30,089	38,352	310,128	5,522	3,664	2,325	321,639
62,364	**118,972**	**11,206**	**11,960**	**27,629**	**36,657**	**296,656**	**5,309**	**3,378**	**2,166**	**307,509**
993,322	*1,917,371*	*184,370*	*192,038*	*428,399*	*538,491*	*4,698,027*	*112,190*	*15,688*	*36,397*	*4,862,302*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL DEFENCE				
Department				
Joint Emergency Preparedness Program and Disaster Financial Assistance	2,510 **1,621** *23,365*	183 **880** *8,499*	4,196 **739** *13,768*	256 **363** *39,836*
New SAR Initiatives Fund (NSS)	... **...** *16*	... **...** *...*	... **...** *1*	... **6** *47*
Total ministry	2,510 **1,621** *23,381*	183 **880** *8,499*	4,196 **739** *13,769*	256 **369** *39,883*
NATURAL RESOURCES				
Department				
Canada/Newfoundland Development Fund	798 **1,274** *222,772*	... **...** *...*	... **...** *...*	... **...** *...*
Canada/Newfoundland Offshore Petroleum Board	2,696 **1,762** *36,661*	... **...** *...*	... **...** *...*	... **...** *...*
Canada/Nova Scotia Offshore Petroleum Board	... **...** *...*	... **...** *...*	1,624 **1,534** *14,437*	... **...** *...*
Ice Storm Recovery Program for Part-Time Woodlot Owners in Quebec	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Total ministry	3,494 **3,036** *259,433*	... **...** *...*	1,624 **1,534** *14,437*	... **...** *...*
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Maintenance Costs of MacDonald Cartier Bridge(1)	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
SOLICITOR GENERAL				
Department				
Aboriginal Policing	181 **50** *1,147*	66 **57** *943*	2,419 **2,126** *17,780*	1,023 **826** *3,261*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
2,236	3,265	557	275	591	111,186	125,255	235	154	289	125,933
883	**2,267**	**3,705**	**1,034**	**1,676**	**1,640**	**14,808**	**123**	**154**	**262**	**15,347**
892,785	*161,984*	*230,215*	*17,813*	*84,201*	*159,367*	*1,631,833*	*5,496*	*763*	*5,748*	*1,643,840*
2	1,147	33	23	6	106	1,317	...	150	...	1,467
89	**189**	**120**	**48**	**261**	**98**	**811**	**46**	...	...	**857**
112	*2,612*	*518*	*134*	*562*	*809*	*4,811*	*724*	*417*	*19*	*5,971* (a)
2,238	4,412	590	298	597	111,292	126,572	235	304	289	127,400
972	**2,456**	**3,825**	**1,082**	**1,937**	**1,738**	**15,619**	**169**	**154**	**262**	**16,204**
892,897	*164,596*	*230,733*	*17,947*	*84,763*	*160,176*	*1,636,644*	*6,220*	*1,180*	*5,767*	*1,649,811*
...	...	...	...	...	...	798	...	...	...	798
...	...	...	...	...	...	**1,274**	...	...	...	**1,274**
...	...	...	...	...	...	*222,772*	...	...	...	*222,772*
...	...	...	...	...	...	2,696	...	...	...	2,696
...	...	...	...	...	...	**1,762**	...	...	...	**1,762**
...	...	...	...	...	...	*36,661*	...	...	...	*36,661*
...	...	...	...	...	...	1,624	...	...	...	1,624
...	...	...	...	...	...	**1,534**	...	...	...	**1,534**
...	...	...	...	...	...	*14,437*	...	...	...	*14,437*
...	...	...	...	...	...	...	...	...	...	...
2,853	...	...	...	...	...	**2,853**	...	...	...	**2,853**
10,301	...	...	...	...	...	*10,301*	...	...	...	*10,301* (f)
...	...	...	...	...	...	5,118	...	...	...	5,118
2,853	...	...	...	...	...	**7,423**	...	...	...	**7,423**
10,301	...	...	...	...	...	*284,171*	...	...	...	*284,171*
192	192	...	...	...	...	384	...	...	...	384
231	**231**	...	...	...	...	**462**	...	...	...	**462**
2,634	*7,772*	...	...	...	...	*10,406*	...	...	...	*10,406*
19,069	22,370	4,120	7,641	4,575	5,078	66,542	230	685	1,318	68,775
17,636	**18,858**	**3,815**	**7,306**	**4,196**	**4,974**	**59,844**	**195**	**415**	**1,258**	**61,712**
135,377	*232,464*	*49,260*	*69,240*	*57,645*	*55,600*	*622,717*	*6,054*	*2,345*	*14,187*	*645,303*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Firearms Centre				
Canadian Firearms Program(1)	....	200	800	930
	...	**204**	**806**	**1,000**
	2,220	*1,828*	*7,721*	*8,748*
Total ministry	181	266	3,219	1,953
	50	**261**	**2,932**	**1,826**
	3,367	*2,771*	*25,501*	*12,009*
TRANSPORT				
Department				
Atlantic Region Freight Assistance Transition Program	....	....	....	....
	72	**...**	**868**	**...**
	21,071	*21,480*	*86,831*	*121,078*
Highway Improvements	....	....	....	37,889
	...	**...**	**...**	**38,382**
	286,482	*....*	*73,874*	*340,651*
National Safety Code	241	202	414	296
	241	**202**	**414**	**296**
	1,585	*1,342*	*2,661*	*1,923*
Outaouais Road Development	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Quebec Bridge Maintenance	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Strategic Highway Infrastructure Program—Highway Component—Programs and Divestiture	2,097	1,164	7,102	3,905
	...	**499**	**4,563**	**1,591**
	2,097	*1,663*	*13,663*	*5,496*
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative—Programs and Divestiture	....	....	....	440
	...	**...**	**...**	**...**
	....	*....*	*....*	*440*
Strategic Highway Infrastructure Program—Border Crossing Planning and Initiative Policy	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*
Greenwich Road Improvement	....	26	....	....
	...	**1,100**	**...**	**...**
	....	*1,126*	*....*	*....*
Strategic Highway Infrastructure Program—Highway Component—Policy	....	....	....	....
	...	**...**	**...**	**...**
	....	*....*	*....*	*....*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
8,600	4,900	...	...	...	...	15,430	...	...	...	15,430
9,574	**4,860**	**...**	**...**	**...**	**171**	**16,615**	**...**	**...**	**...**	**16,615**
70,990	*52,933*	*2,464*	*2,190*	*4,567*	*27,722*	*181,383*	*1,137*	...	*1,297*	*183,817*
27,669	27,270	4,120	7,641	4,575	5,078	81,972	230	685	1,318	84,205
27,210	**23,718**	**3,815**	**7,306**	**4,196**	**5,145**	**76,459**	**195**	**415**	**1,258**	**78,327**
206,367	*285,397*	*51,724*	*71,430*	*62,212*	*83,322*	*804,100*	*7,191*	*2,345*	*15,484*	*829,120*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**940**	**...**	**...**	**...**	**940**
78,112	...	...	...	...	...	*328,572*	...	...	...	*328,572* (f)
...	...	...	...	...	...	37,889	...	...	...	37,889
...	**...**	**...**	**...**	**...**	**...**	**38,382**	**...**	**...**	**...**	**38,382**
410	...	...	...	...	...	*701,417*	...	...	...	*701,417*
986	1,488	367	386	680	516	5,576	175	...	175	5,926
986	**1,488**	**733**	**386**	**680**	**516**	**5,942**	**175**	**...**	**175**	**6,292**
6,191	*9,304*	*2,368*	*2,483*	*4,295*	*3,283*	*35,435*	*1,169*	...	*1,169*	*37,773*
5,129	...	...	...	...	...	5,129	...	...	...	5,129
2,302	**...**	**...**	**...**	**...**	**...**	**2,302**	**...**	**...**	**...**	**2,302**
26,198	...	...	...	...	...	*26,198*	...	...	...	*26,198*
600	...	...	...	...	...	600	...	...	...	600
600	**...**	**...**	**...**	**...**	**...**	**600**	**...**	**...**	**...**	**600**
4,500	...	...	...	...	...	*4,500*	...	...	...	*4,500*
...	...	5,035	6,714	4,413	23,038	53,468	2,571	...	972	57,011
...	**...**	**2,041**	**6,378**	**781**	**6,735**	**22,588**	**2,114**	**...**	**1,100**	**25,802**
...	...	*7,076*	*13,092*	*5,194*	*29,773*	*78,054*	*4,685*	...	*2,072*	*84,811*
5,828	...	...	...	...	1,280	7,548	...	...	...	7,548
7,666	**...**	**...**	**...**	**...**	**...**	**7,666**	**...**	**...**	**...**	**7,666**
13,494	...	...	...	...	*1,280*	*15,214*	...	...	...	*15,214*
...	884	...	...	43	32	959	...	...	...	959
80	**250**	**...**	**...**	**...**	**...**	**330**	**...**	**...**	**...**	**330**
80	*1,134*	...	...	*43*	*32*	*1,289*	...	...	...	*1,289*
...	...	...	...	...	...	26	...	...	...	26
...	**...**	**...**	**...**	**...**	**...**	**1,100**	**...**	**...**	**...**	**1,100**
...	...	...	...	...	...	*1,126*	...	...	...	*1,126*
...	...	...	...	...	...	...	...	308	...	308
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	...	...	*308*	...	*308*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Toronto Water Revitalization Project	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	2,338	1,392	7,516	42,530
	313	**1,801**	**5,845**	**40,269**
	311,235	*25,611*	*177,029*	*469,588*
VETERANS AFFAIRS				
Department				
VETERANS AFFAIRS PROGRAM				
Integrated Services for Seniors and Veterans Project	...	45	...	...
	...	**31**	**...**	**...**
	...	*76*	*...*	*...*
WESTERN ECONOMIC DIVERSIFICATION				
Canada Infrastructure Works	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Upgrading the Port of Churchill to Hudson Bay Port Company	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Red River Flood Protection Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure Canada Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada Saskatchewan Northern Development Agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Western Economic Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Grand total	106,935	41,299	124,168	157,624
	117,554	**27,337**	**112,230**	**136,018**
	5,279,704	*1,290,179*	*5,741,883*	*5,872,247*

Amounts in roman type are 2003-2004 expenditures.
Amounts in **bold face** type are 2002-2003 expenditures.
Amounts in *italic* type are expenditures from inception (including 2003-2004 expenditures).
(a) Amends previous year's *Public Accounts of Canada*.
(f) Program completed.
Canadian Firearms Program was previously reported under Justice. It is now reported under Solicitor General.
The works related to the Perley Bridge were completed in 2002-2003.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	6,177	...	...	...	...	6,177	...	...	...	6,177
...	**5,200**	**...**	**...**	**...**	**...**	**5,200**	**...**	**...**	**...**	**5,200**
...	*11,377*	...	...	...	...	*11,377*	...	...	...	*11,377 (a)(f)*
12,543	8,549	5,402	7,100	5,136	24,866	117,372	2,746	308	1,147	121,573
11,634	**6,938**	**2,774**	**6,764**	**1,461**	**7,251**	**85,050**	**2,289**	**...**	**1,275**	**88,614**
128,985	*21,815*	*9,444*	*15,575*	*9,532*	*34,368*	*1,203,182*	*5,854*	*308*	*3,241*	*1,212,585*
...	...	...	...	...	...	45	...	...	...	45
...	**...**	**...**	**...**	**...**	**...**	**31**	**...**	**...**	**...**	**31**
...	...	...	...	...	...	*76*	...	...	...	*76 (a)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**300**	**300**	**...**	**...**	**...**	**300**
...	...	*81,859*	*69,262*	*207,918*	*272,917*	*631,956*	...	...	...	*631,956 (f)*
...	...	3,193	1	881	4,002	8,077	...	...	...	8,077
...	**...**	**1,933**	**1,081**	**1,539**	**8,347**	**12,900**	**...**	**...**	**...**	**12,900**
...	...	*19,918*	*17,589*	*19,971*	*19,417*	*76,895*	...	...	...	*76,895*
...	...	900	...	...	...	900	...	...	...	900
...	**...**	**733**	**...**	**...**	**...**	**733**	**...**	**...**	**...**	**733**
...	...	*13,600*	...	...	...	*13,600*	...	...	...	*13,600*
...	...	1,054	...	...	...	1,054	...	...	...	1,054
...	**...**	**2,725**	**...**	**...**	**...**	**2,725**	**...**	**...**	**...**	**2,725**
...	...	*44,678*	...	...	...	*44,678*	...	...	...	*44,678*
...	...	19,217	10,904	36,115	23,019	89,255	...	...	...	89,255
...	**...**	**16,200**	**10,890**	**19,153**	**1,557**	**47,800**	**...**	**...**	**...**	**47,800**
...	...	*39,363*	*33,240*	*60,800*	*25,026*	*158,429*	...	...	...	*158,429*
...	...	...	77	...	...	77	...	...	...	77
...	**...**	**...**	**42**	**...**	**...**	**42**	**...**	**...**	**...**	**42**
...	...	...	*119*	...	...	*119*	...	...	...	*119*
...	...	...	60	...	...	60	...	...	...	60
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*60*	...	...	*60*	...	...	...	*60*
...	...	24,364	11,042	36,996	27,021	99,423	...	...	...	99,423
...	**...**	**21,591**	**12,013**	**20,692**	**10,204**	**64,500**	**...**	**...**	**...**	**64,500**
...	...	*199,418*	*120,270*	*288,689*	*317,360*	*925,737*	...	...	...	*925,737*
937,272	1,598,256	379,374	847,815	950,815	470,706	5,614,264	53,616	64,674	11,549	5,744,103
636,742	**1,334,228**	**317,548**	**536,604**	**523,449**	**274,523**	**4,016,233**	**48,718**	**69,049**	**11,448**	**4,145,448**
33,770,057	*47,307,275*	*7,691,678*	*10,208,259*	*14,423,205*	*16,073,756*	*147,658,243*	*1,901,857*	*326,509*	*285,622*	*150,172,231*

SECTION 11

2003-2004

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	$	$
AGRICULTURE AND AGRI-FOOD		
Department		
Vote 1—Operating expenditures—		
Operating budget	641,262,569	617,452,048
Frozen	13,189,715	
Less: revenues netted against expenditures	24,383,568	24,383,568
	630,068,716	*593,068,480*
Vote 5—Capital expenditures—		
Capital	39,052,518	38,692,147
Frozen	20,000,000	
	59,052,518	*38,692,147*
Vote 10—Grants and contributions—		
Grants and contributions	322,499,315	170,978,450
Frozen	154,378,217	
	476,877,532	*170,978,450*
Vote 15—Garantee payments under the Spring credit advance program	*1*	
Vote 20—Guarantee payments for the purpose of the Renewed (2001) national biomass ethanol program	*1*	
Statutory amounts	*3,892,787,582*	*3,889,116,959*
Total Department	**5,058,786,350**	**4,691,856,036**
Canadian Dairy Commission		
Vote 25—Program expenditures—		
Other operating costs	3,219,000	3,218,484
Frozen	14,000	
	3,233,000	3,218,484
Canadian Food Inspection Agency		
Vote 30—Operating expenditures and contributions—		
Operating budget	474,721,196	451,457,300
Grants and contributions	574,750	574,750
Reorganization of government—Canada Border Services Agency—Operating budget—		
Personnel	1,662,517	1,570,808
Other operating costs	620,688	578,427
Less: revenues netted against expenditures	59,564,746	59,564,746
	418,014,405	*394,616,539*
Vote 35—Capital expenditures	*20,001,432*	*6,605,972*
Statutory amounts	*66,940,670*	*66,848,418*
	504,956,507	468,070,929
Canadian Grain Commission		
Vote 40—Program expenditures—Operating budget	*39,198,613*	*34,787,100*
Statutory amounts	*15,224,420*	*(6,210,411)*
	54,423,033	28,576,689
Total Ministry	**5,621,398,890**	**5,191,722,138**
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department		
Vote 20—Operating expenditures—		
Operating budget	80,814,227	77,485,995
Frozen	497,174	
	81,311,401	*77,485,995*
Vote 25—Grants and contributions—		
Grants and contributions	346,223,275	346,223,275
Frozen	5,000,000	
	351,223,275	*346,223,275*
Statutory amounts	*13,859,877*	*13,855,914*
Total Department	**446,394,553**	**437,565,184**
Entreprise Cape Breton Corporation		
Vote 70—Payments to the Entreprise Cape Breton Corporation	28,295,000	28,295,000
Total Ministry	**474,689,553**	**465,860,184**
CANADA CUSTOMS AND REVENUE AGENCY		
Department		
Vote 1—Operating expenditures—		
Operating budget	2,146,987,020	2,055,408,228
Compensation to Canada Post Corporation	9,262,671	8,613,047
Revenue generation compliance funds—Operating budget	691,514,004	678,354,195
Revenue generation collection funds—Operating budget	230,362,000	230,362,000
Reorganization of government—Canada Border Services Agency—Operating budget	248,292,404	157,970,596
Less: revenues netted against expenditures	146,747,000	146,747,000
	3,179,671,099	*2,983,961,066*
Vote 5—Capital expenditures	*23,349,000*	*11,418,015*
Vote 10—Contributions	*137,269,864*	*119,926,976*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*634,861,216*	*634,861,216*
Total Department	**3,975,151,179**	**3,750,167,273**
Canada Post Corporation		
Vote 50—Payments to the Canada Post Corporation for special purposes	222,210,000	222,210,000
Total Ministry	**4,197,361,179**	**3,972,377,273**
CANADIAN HERITAGE		
Department		
Vote 1—Operating expenditures—		
Operating budget	231,276,120	228,338,806
Frozen	5,575,364	
Less: revenues netted against expenditures	4,710,000	3,633,288
	232,141,484	*224,705,518*
Vote 5—Grants and contributions	*870,665,414*	*868,856,320*
Statutory amounts	*25,630,308*	*25,623,637*
Total Department	**1,128,437,206**	**1,119,185,475**
Canada Council for the Arts		
Vote 15—Payments to Canada Council for the Arts	153,420,000	153,420,000
Canadian Broadcasting Corporation		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures	*932,845,000*	*932,695,000*
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures	*129,616,000*	*129,616,000*
	1,066,461,000	1,066,311,000
Canadian Museum of Civilization		
Vote 35—Payments to the Canadian Museum of Civilization for operating and capital expenditures	102,193,802	102,193,802
Canadian Museum of Nature		
Vote 40—Payments to the Canadian Museum of Nature for operating and capital expenditures—		
Other operating costs	42,875,228	42,875,228
Frozen	49,777,772	
	92,653,000	42,875,228
Canadian Radio-television and Telecommunications Commission		
Vote 45—Program expenditures—		
Operating budget	37,751,000	37,036,280
Frozen	100,000	
Less: revenues netted against expenditures	35,093,000	35,093,000
	2,758,000	*1,943,280*
Statutory amounts	*6,248,141*	*6,248,141*
	9,006,141	8,191,421
National Archives of Canada		
Vote 50—Program expenditures—		
Operating budget	51,485,368	50,834,836
Grants and contributions	3,112,813	3,057,736
Frozen	51,000	
Less: revenues netted against expenditures	494,000	323,023
	54,155,181	*53,569,549*
Statutory amounts	*6,824,541*	*6,799,544*
	60,979,722	60,369,093
National Arts Centre Corporation		
Vote 55—Payments to the National Arts Centre Corporation—		
Other operating costs	24,032,000	24,032,000
Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
	31,032,000	31,032,000
National Battlefields Commission		
Vote 60—Program expenditures—		
Operating budget	*7,186,000*	*7,079,752*
Statutory amounts	*1,831,559*	*1,831,559*
	9,017,559	8,911,311
National Capital Commission		
Vote 65—Payment to the National Capital Commission for operating expenditures	*67,936,000*	*67,936,000*
Vote 70—Payment to the National Capital Commission for capital expenditures—		
Other operating costs	46,440,885	46,440,885
Frozen	16,750,001	
	63,190,886	*46,440,885*
	131,126,886	114,376,885
National Film Board		
Vote 75—National Film Board Revolving Fund—Operating loss—		
Operating budget	76,111,625	75,756,190
Grants and contributions	297,507	297,507
Less: revenues netted against expenditures	8,900,000	8,740,963
	67,509,132	*67,312,734*
Statutory amounts	*3,319,110*	
	70,828,242	67,312,734

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
National Gallery of Canada		
Vote 80—Payments to the National Gallery of Canada for operating and capital expenditures	*36,982,050*	*36,982,050*
Vote 85—Payment to the National Gallery of Canada for the purchase of objects for the Collection	*8,000,000*	*8,000,000*
	44,982,050	44,982,050
National Library		
Vote 90—Program expenditures—		
Operating budget	38,647,226	36,992,921
Grants and contributions	36,000	32,342
Frozen	436,744	
	39,119,970	*37,025,263*
Statutory amounts	*4,928,807*	*4,924,134*
	44,048,777	41,949,397
National Museum of Science and Technology		
Vote 95—Payments to the National Museum of Science and Technology for operating and capital expenditures	36,279,599	36,279,599
Public Service Commission		
Vote 110—Program expenditures—		
Operating budget	129,712,138	123,710,759
Translation costs (Devinat Case)—		
Other operating costs	1,104,000	875,026
Frozen	307,684	
	131,123,822	*124,585,785*
Statutory amounts	*25,431,831*	*15,706,810*
	156,555,653	140,292,595
Public Service Staff Relations Board		
Vote 35—Program expenditures—		
Operating budget	6,896,231	6,676,605
Frozen	938,850	
	7,835,081	*6,676,605*
Statutory amounts	*730,203*	*729,877*
	8,565,284	7,406,482
Status of Women—Office of the Co-ordinator		
Vote 115—Operating expenditures—		
Operating budget	11,512,300	11,409,048
Frozen	286,173	
	11,798,473	*11,409,048*
Vote 120—Grants	*11,109,000*	*11,109,000*
Statutory amounts	*1,319,349*	*1,319,349*
	24,226,822	23,837,397

	Allotments	Expenditures
	$	$
Telefilm Canada		
Vote 125—Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act*—		
Other operating costs	127,860,500	127,860,500
Frozen	2,314,500	
	130,175,000	127,860,500
Total Ministry	**3,299,988,743**	**3,196,786,969**
CITIZENSHIP AND IMMIGRATION		
Department		
Vote 1—Operating expenditures—		
Operating budget	521,417,084	490,924,015
Interim federal health program	57,395,000	57,395,000
Reorganization of government—Canada Border Services Agency—		
Operating budget	39,305,640	39,305,640
Frozen	10,474,509	
	628,592,233	*587,624,655*
Vote 2b—To write-off from the Accounts of Canada 2,390 debts due to Her Majesty in Right of Canada	*786,385*	*777,911*
Vote 5—Grants and contributions—		
Grants and contributions	371,430,985	368,970,944
Frozen	13,569,501	
	385,000,486	*368,970,944*
Statutory amounts	*70,140,212*	*70,080,134*
Total Department	**1,084,519,316**	**1,027,453,644**
Immigration and Refugee Board of Canada		
Vote 10—Program expenditures—		
Operating budget	107,450,846	104,703,504
Translation costs (Devinat Case)—		
Operating budget	10,613,756	4,460,781
Frozen	3,741,244	
	121,805,846	*109,164,285*
Statutory amounts	*13,679,018*	*13,679,018*
	135,484,864	122,843,303
Total Ministry	**1,220,004,180**	**1,150,296,947**
ENVIRONMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	717,279,481	698,495,167
Frozen	7,457,544	
Less: revenues netted against expenditures	82,484,000	76,102,579
	642,253,025	*622,392,588*
Vote 5—Capital expenditures—		
Capital	42,797,366	42,788,543
Frozen	2,084,018	
	44,881,384	*42,788,543*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 10—Grants and contributions—		
Grants and contributions	95,244,070	94,099,106
Frozen	4,533,839	
	99,777,909	*94,099,106*
Statutory amounts	*248,381,347*	*248,266,766*
Total Department	**1,035,293,665**	**1,007,547,003**
Canada Mortgage and Housing Corporation		
Vote 45—Operating expenditures—		
Other operating costs	2,138,383,000	2,091,820,816
Frozen	14,400,000	
	2,152,783,000	*2,091,820,816*
Vote 46b—Increased the aggregate outstanding amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the *National Housing Act*	*1*	
	2,152,783,001	2,091,820,816
Canadian Environmental Assessment Agency		
Vote 15—Program expenditures—		
Operating budget	18,672,221	14,739,717
Grants and contributions	1,474,000	749,366
Frozen	31,569	
Less: revenues netted against expenditures	3,501,000	266,493
	16,676,790	*15,222,590*
Statutory amounts	*1,509,095*	*1,508,998*
	18,185,885	16,731,588
Office of Infrastructure of Canada		
Vote 100—Operating expenditures—		
Operating budget	18,793,933	17,507,966
Frozen	4,311	
	18,798,244	*17,507,966*
Vote 105—Contributions—		
Grants and contributions	69,297,927	55,319,773
Frozen	56,063,074	
	125,361,001	*55,319,773*
Statutory amounts	*1,055,450*	*1,055,450*
	145,214,695	73,883,189
Parks Canada Agency		
Vote 100—Program expenditures—		
Operating budget	415,251,221	372,391,508
Grants and contributions	7,511,000	6,745,630
Frozen	4,216,833	
	426,979,054	*379,137,138*
Vote 105—Payments to the New Parks and Historic Sites Account	*7,800,000*	*7,800,000*
Statutory amounts	*125,015,506*	*125,015,506*
	559,794,560	511,952,644
Total Ministry	**3,911,271,806**	**3,701,935,240**
FINANCE		
Department		
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	104,794,767	94,887,181
Frozen	578,983	
Less: revenues netted against expenditures	17,616,000	12,042,132
	87,757,750	*82,845,049*
Vote 5—Grants and contributions	*686,820,251*	*132,079,791*
Vote 16b—Increase to current mortgage insurance limit pursuant to section 29 of the *Financial Administration Act*	*1*	
Statutory amounts	*877,003,780*	*725,323,703*
	1,651,581,782	940,248,543
PUBLIC DEBT PROGRAM		
Statutory amounts	35,931,363,760	35,931,363,760
FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Vote 15—Transfer payments to the territorial governments—		
Other operating costs	1,729,976,720	1,792,054,029
Frozen	23,280	
	1,730,000,000	*1,792,054,029*
Statutory amounts	*30,566,043,235*	*30,566,043,235*
	32,296,043,235	32,358,097,264
Total Department	**69,878,988,777**	**69,229,709,567**
Auditor General		
Vote 20—Program expenditures—		
Operating budget	66,206,200	63,577,252
Grants and contributions	380,000	378,924
	66,586,200	*63,956,176*
Statutory amounts	*7,809,337*	*7,806,325*
	74,395,537	71,762,501
Canadian International Trade Tribunal		
Vote 25—Program expenditures—		
Operating budget	*8,728,000*	*8,204,719*
Statutory amounts	*1,121,375*	*1,119,083*
	9,849,375	9,323,802
Financial Consumer Agency of Canada		
Statutory amounts	6,012,566	6,012,566

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Financial Transactions and Reports Analysis Centre of Canada		
Vote 30—Program expenditures—		
Operating budget	30,596,769	29,291,626
Frozen	128,496	
	30,725,265	*29,291,626*
Statutory amounts	*2,520,480*	*2,500,357*
	33,245,745	31,791,983
Office of the Superintendent of Financial Institutions		
Vote 35—Program expenditures—		
Operating budget	*925,500*	*722,137*
Statutory amounts	*68,908,127*	*3,776,239*
	69,833,627	4,498,376
Total Ministry	**70,072,325,627**	**69,353,098,795**
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,099,965,477	1,071,136,347
Reorganization of government—Transport Canada—Operation budget	4,544,900	4,545,009
Frozen	19,733,877	
Less: revenues netted against expenditures	47,164,000	40,965,234
	1,077,080,254	*1,034,716,122*
Vote 5—Capital expenditures	*197,032,704*	*195,809,189*
Vote 10—Grants and contributions—		
Grants and contributions	138,804,794	79,562,890
Reorganization of government—Transport Canada	117,707	117,707
Frozen	5,001,272	
	143,923,773	*79,680,597*
Statutory amounts	*115,906,662*	*115,333,313*
Total Ministry	**1,533,943,393**	**1,425,539,221**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,064,723,145	1,025,311,756
Capital rust-out	4,000,000	4,000,000
Audit and evaluation supporting the GPP	575,000	137,100
Reorganization of government—International Trade—Operating budget	49,602,944	48,377,003
Frozen	27,042,037	
Less: revenues netted against expenditures	24,193,000	20,686,184
	1,121,750,126	*1,057,139,675*
Vote 5—Capital expenditures—		
Capital	122,652,479	120,453,820
Capital rust-out	19,000,000	18,102,360
Reorganization of government—International Trade	734,000	667,000
Frozen	17,085,620	
	159,472,099	*139,223,180*
Vote 10—Grants and contributions—		
Grants and contributions	505,979,280	467,786,482
Reorganization of government—International Trade	1,431,000	1,366,276
Frozen	4,159,430	
	511,569,710	*469,152,758*
Statutory amounts	*95,313,998*	*80,615,265*
Total Department	**1,888,105,933**	**1,746,130,878**
Canadian Commercial Corporation		
Vote 15—Program expenditures	16,274,000	16,274,000
Canadian International Development Agency		
Vote 20—Operating expenditures—		
Operating budget	198,159,550	191,443,302
Canada Fund for Africa	3,710,000	3,139,633
	201,869,550	*194,582,935*
Vote 25—Grants and contributions—		
Grants and contributions	2,012,242,000	2,011,431,414
Frozen	18,000,000	
	2,030,242,000	*2,011,431,414*
Statutory amounts	*357,572,504*	*357,572,164*
	2,589,684,054	2,563,586,513
Export Development Canada		
Statutory amounts	167,486,769	167,486,769
International Development Research Centre		
Vote 40—Payments to the International Development Research Centre	110,278,000	110,278,000
International Joint Commission		
Vote 45—Program expenditures—		
Operating budget	9,717,423	9,697,522
Frozen	15,449	
	9,732,872	*9,697,522*
Statutory amounts	*563,497*	*563,497*
	10,296,369	10,261,019
NAFTA Secretariat, Canadian Section		
Vote 50—Program expenditures—		
Operating budget	2,263,600	1,741,897
Dispute resolution panellists	620,000	231,317
	2,883,600	*1,973,214*
Statutory amounts	*145,990*	*145,990*
	3,029,590	2,119,204
Total Ministry	**4,785,154,715**	**4,616,136,383**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Operating budget	17,077,662	17,062,782
Grants and contributions	11,000	
Frozen	127,339	
	17,216,001	*17,062,782*
Statutory amounts	*2,269,596*	*2,269,277*
Total Ministry	**19,485,597**	**19,332,059**
HEALTH		
Department		
Vote 1—Operating expenditures—		
Operating budget	938,279,904	874,875,089
Capital	3,924,260	3,924,260
First Nations and Inuit health—		
Operating budget	235,023,511	233,080,300
Capital	1,482,000	941,600
Revenues netted against expenditures	(5,450,000)	(3,506,789)
Non-insured health services	602,215,000	597,965,329
National smallpox preparedness and response strategy	7,988,520	6,183,810
Residential schools—		
Operating budget	4,451,000	1,103,603
Frozen	9,776,860	
Less: revenues netted against expenditures	58,251,000	49,983,524
	1,739,440,055	*1,664,583,678*
Vote 5—Grants and contributions—		
Grants and contributions	1,052,752,922	1,051,484,050
First Nations and Inuit health—		
Grants and contributions	571,112,200	571,112,200
Residential schools	500,000	263,205
Frozen	1,000,000	
	1,625,365,122	*1,622,859,455*
Statutory amounts	*806,467,687*	*806,259,696*
Total Department	**4,171,272,864**	**4,093,702,829**
Canadian Institutes of Health Research		
Vote 10—Operating expenditures—		
Operating budget	*42,237,339*	*36,228,142*
Vote 15—Grants—		
Grants and contributions	651,546,058	646,850,893
Frozen	32,000,000	
	683,546,058	*646,850,893*
Statutory amounts	*3,138,389*	*3,138,234*
	728,921,786	686,217,269
Hazardous Materials Information Review Commission		
Vote 20—Program expenditures—		
Operating budget	*3,563,812*	*3,336,912*
Statutory amounts	*398,187*	*398,187*
	3,961,999	3,735,099

	Allotments	Expenditures
	$	$
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Operating budget	4,334,000	3,779,476
Public hearings	300,000	45,865
Frozen	13,000	
	4,647,000	*3,825,341*
Statutory amounts	*464,924*	*464,924*
	5,111,924	4,290,265
Total Ministry	**4,909,268,573**	**4,787,945,462**
HUMAN RESOURCES DEVELOPMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,115,247,138	1,115,247,138
Translation costs (Devinat Case)—		
Operating budget	3,301,340	3,301,340
Employment insurance—IM/IT Systems—		
Operating budget	59,158,830	59,158,830
Canada Student Loans Program (CSLP)—		
Operating budget	3,351,745	3,351,745
Modernizing services for canadians (MSC) for employment insurance related projects—		
Operating budget	42,159,000	42,159,000
Reorganization of government—Social Development—		
Operation budget	401,586,993	378,186,251
Revenues netted against expenditures	(373,410,471)	(339,254,128)
Reorganization of government—Social Development—Translation costs (Devinat Case)—		
Operation budget	2,150,000	339,192
Reorganization of government—Social Development—Employment insurance—IM/IT Systems—		
Operation budget	35,680,170	35,680,170
Reorganization of government—Social Development—Modernizing services for canadians (MSC) for employment insurance related projects—		
Operation budget	45,064,000	30,911,570
Reorganization of government—Social Development—Canada Student Loans Program (CSLP)—		
Operating budget	6,457,255	1,413,856
Reorganization of government—Human Resources and Skills Development—		
Operation budget	474,242,553	459,240,553
Revenues netted against expenditures	(364,754,261)	(353,924,261)

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Reorganization of government—Human Resources and Skills Development—Translation costs (Devinat Case)—		
Operating budget	5,074,660	3,799,803
Reorganization of government—Human Resources and Skills Development—Canada Student Loans Program (CSLP)—Operational and resource review—		
Operating budget	1,000,000	400,623
Frozen	29,356,187	
Less: revenues netted against expenditures	911,660,470	911,660,470
	574,004,669	*528,351,212*
Vote 5—Grants and contributions—		
Grants and contributions	595,531,000	595,531,000
Opportunity Fund	11,081,000	11,081,000
Reorganization of government—Social Development—		
Grants and contributions	70,314,259	68,464,259
Opportunity Fund	12,670,000	9,262,083
Reorganization of government—Human Resources and Skills Development—		
Grants and contributions	346,157,772	320,207,000
Frozen	15,000,000	
	1,050,754,031	*1,004,545,342*
Vote 6b—Payment to reimburse the Government Annuity Account	*57,664*	*57,664*
Statutory amounts	*28,043,676,685*	*28,043,509,127*
Total Department	**29,668,493,049**	**29,576,463,345**
Canada Industrial Relations Board		
Vote 10—Program expenditures—		
Operating budget	11,822,033	11,415,343
Translation costs (Devinat Case)—		
Operating budget	154,000	153,073
	11,976,033	*11,568,416*
Statutory amounts	*1,366,102*	*1,365,963*
	13,342,135	12,934,379
Canadian Artists and Producers Professional Relations Tribunal		
Vote 15—Program expenditures—		
Operating budget	*1,690,000*	*1,326,448*
Statutory amounts	*141,380*	*141,380*
	1,831,380	1,467,828
Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—		
Operating budget	8,472,849	7,805,804
Less: revenues netted against expenditures	4,300,000	3,787,392
	4,172,849	*4,018,412*
Statutory amounts	*25*	*25*
	4,172,874	4,018,437
Total Ministry	**29,687,839,438**	**29,594,883,989**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Operating budget	121,083,044	107,839,156
Grants and contributions	458,000	458,000
	121,541,044	*108,297,156*
Statutory amounts	*9,389,294*	*9,389,294*
	130,930,338	117,686,450
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	418,019,259	361,123,229
Special education program	1,796,000	1,588,566
Claims resolution centre	706,913	505,043
	420,522,172	*363,216,838*
Vote 6b—To forgive certain debts and obligations due to Her Majesty in Right of Canada	*126,008*	*125,986*
Vote 10—Capital expenditures—		
Capital	6,574,000	6,485,692
Frozen	6,345,000	
	12,919,000	*6,485,692*
Vote 15—Grants and contributions—		
Grants and contributions	4,469,810,576	4,464,722,999
Special education program	91,148,000	90,570,743
Claims resolution centre	50,000	50,000
Frozen	46,219,008	
	4,607,227,584	*4,555,343,742*
Statutory amounts	*211,936,678*	*179,794,725*
	5,252,731,442	5,104,966,983
NORTHERN AFFAIRS PROGRAM		
Vote 30—Operating expenditures—		
Operating budget	*108,773,645*	*100,886,793*
Vote 35—Grants and contributions—		
Grants and contributions	94,737,725	93,658,071
Frozen	121	
	94,737,846	*93,658,071*
Vote 40—Payments to Canada Post Corporation	*33,600,000*	*33,542,046*
Statutory amounts	*8,727,622*	*8,727,622*
	245,839,113	236,814,532
Total Department	**5,629,500,893**	**5,459,467,965**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Canadian Polar Commission		
Vote 45—Program expenditures—		
Operating budget	907,662	883,791
Grants and contributions	24,850	24,850
Frozen	2,560	
	935,072	*908,641*
Statutory amounts	*63,213*	*63,213*
	998,285	971,854
Total Ministry	**5,630,499,178**	**5,460,439,819**
INDUSTRY		
Department		
Vote 1—Operating expenditures—		
Operating budget	546,831,496	517,277,628
Reorganization of government—International Trade—Operation budget	6,944,529	6,216,848
Frozen	3,153,362	
Less: revenues netted against expenditures	56,819,000	53,609,072
	500,110,387	*469,885,404*
Vote 5—Grants and contributions—		
Grants and contributions	895,250,617	753,400,281
Frozen	133,257,147	
	1,028,507,764	*753,400,281*
Statutory amounts	*787,743,346*	*698,166,064*
Total Department	**2,316,361,497**	**1,921,451,749**
Canadian Space Agency		
Vote 30—Operating expenditures—Operating budget	*125,256,404*	*115,200,231*
Vote 35—Capital expenditures—		
Personnel	3,886,861	3,886,861
Capital	102,090,998	96,315,890
Frozen	23,411,222	
	129,389,081	*100,202,751*
Vote 40—Grants and contributions	*57,348,000*	*57,147,401*
Statutory amounts	*8,124,660*	*8,102,281*
	320,118,145	280,652,664
Canadian Tourism Commission		
Vote 45—Program expenditures	100,322,000	100,300,000
Competition Tribunal		
Vote 50—Program expenditures—Operating budget	*1,825,727*	*1,743,464*
Statutory amounts	*141,002*	*138,546*
	1,966,729	1,882,010
Copyright Board		
Vote 55—Program expenditures—Operating budget	*2,376,600*	*2,214,520*
Statutory amounts	*225,427*	*225,427*
	2,602,027	2,439,947
Economic Development Agency of Canada for the Regions of Quebec		
Vote 60—Operating expenditures—		
Operating budget	43,074,024	41,550,005
Frozen	439,135	
	43,513,159	*41,550,005*
Vote 65—Grants and contributions—		
Grants and contributions	413,864,952	305,540,930
Frozen	26,980,300	
	440,845,252	*305,540,930*
Statutory amounts	*38,242,532*	*38,231,905*
	522,600,943	385,322,840
National Research Council of Canada		
Vote 75—Operating expenditures—		
Operating budget	395,181,215	386,550,484
Frozen	3,132,578	
	398,313,793	*386,550,484*
Vote 80—Capital expenditures	*71,311,089*	*71,310,224*
Vote 85—Grants and contributions	*135,379,692*	*133,455,646*
Statutory amounts	*140,866,192*	*114,168,777*
	745,870,766	705,485,131
Natural Sciences and Engineering Research Council		
Vote 90—Operating expenditures—Operating budget	*33,349,259*	*31,962,738*
Vote 95—Grants—		
Grants and contributions	701,090,000	697,423,757
Frozen	21,000,000	
	722,090,000	*697,423,757*
Statutory amounts	*3,193,542*	*3,192,970*
	758,632,801	732,579,465
Social Sciences and Humanities Research Council		
Vote 110—Operating expenditures—		
Operating budget	19,739,248	18,818,904
Frozen	100,000	
	19,839,248	*18,818,904*
Vote 115—Grants—		
Grants and contributions	438,687,737	436,376,934
Frozen	16,140,799	
	454,828,536	*436,376,934*
Statutory amounts	*1,918,082*	*1,916,255*
	476,585,866	457,112,093
Standards Council of Canada		
Vote 120—Payments to the Standards Council of Canada	7,524,000	7,041,200
Statistics Canada		
Vote 125—Program expenditures—		
Operating budget	491,042,507	462,510,497
Grants and contributions	561,000	560,800

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Frozen	7,537,092	
Less: revenues netted against expenditures	130,000,000	103,664,885
	369,140,599	*359,406,412*
Statutory amounts	*68,660,084*	*68,660,084*
	437,800,683	428,066,496
Total Ministry	**5,690,385,457**	**5,022,333,595**
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Operating budget	465,457,817	462,614,726
Public security and anti-terrorism—		
Operating budget	7,048,978	7,048,978
Drug Prosecution Fund—		
Operating budget	27,275,688	27,275,688
Youth justice renewal initiative—		
Operating budget	8,043,504	8,043,504
Imets legal advisors and IAG counsel—		
Operating budget	361,000	64,125
Reorganization of government—Public Safety and Emergency Preparedness—		
Operating budget	5,576,341	5,576,341
Frozen	104,524,010	
	618,287,338	*510,623,362*
Vote 5—Grants and contributions—		
Grants and contributions	112,353,242	106,734,143
Legal aid services	79,827,507	79,827,507
Youth Justice Renewal Fund	16,663,057	12,018,873
Youth justice cost-sharing agreements	200,599,696	200,599,696
Reorganization of government—Public Safety and Emergency Preparedness	20,085,012	19,735,475
Frozen	18,000,000	
	447,528,514	*418,915,694*
Statutory amounts	*63,901,622*	*63,880,942*
Total Department	**1,129,717,474**(1)	**993,419,998**
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Operating budget	18,727,385	18,238,351
Pay equity—		
Operating budget	1,682,062	1,307,823
Frozen	393,712	
	20,803,159	*19,546,174*
Statutory amounts	*2,678,792*	*2,678,754*
	23,481,951	22,224,928
Canadian Human Rights Tribunal		
Vote 15—Program expenditures—		
Operating budget	4,720,210	3,862,553
Translation costs (Devinat Case)—		
Operating budget	122,130	122,130
Frozen	4,523	
	4,846,863	*3,984,683*
Statutory amounts	*328,876*	*328,876*
	5,175,739	4,313,559
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures—		
Operating budget	8,095,114	7,712,680
Frozen	80,886	
Less: revenues netted against expenditures	275,000	234,278
	7,901,000	*7,478,402*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	1,810,151	1,751,342
Frozen	8,849	
	1,819,000	*1,751,342*
Statutory amounts	*321,864,707*	*321,864,707*
	331,584,707	331,094,451
Courts Administration Service		
Vote 27a—Transfer of $33,645,000 from Justice Vote 30, and $11,725,000 from Justice Vote 55—		
Operating budget	49,958,663	48,232,697
Translation costs (Devinat case)—		
Operating budget	324,488	316,977
Frozen	1,316,531	
	51,599,682	*48,549,674*
Statutory amounts	*5,898,041*	*5,864,642*
	57,497,723	54,414,316
Law Commission of Canada		
Vote 35—Program expenditures—		
Operating budget	3,485,550	3,408,644
Frozen	35,354	
	3,520,904	*3,408,644*
Statutory amounts	*204,262*	*204,262*
	3,725,166	3,612,906
Offices of the Information and Privacy Commissioners of Canada		
OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM		
Vote 40—Program expenditures—		
Operating budget	4,829,809	4,799,708

	Allotments	Expenditures
	$	$
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	30,601	
Frozen	238,462	
	5,037,670	*4,799,708*
Statutory amounts	*674,598*	*667,798*
	5,712,268	5,467,506
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM		
Vote 45—Program expenditures—		
Operating budget	10,090,804	9,460,523
Less: adjustments pursuant to section 37.1 of the *Financial Administration Act*	233,673	
Grants and contributions	198,000	
Legal services—		
Operating budget	157,584	116,950
Privacy impact assessments—		
Operating budget	152,000	152,000
Legal fees—		
Operating budget	125,000	125,000
Frozen	2,000	
	10,491,715	*9,854,473*
Statutory amounts	*1,238,343*	*1,237,818*
	11,730,058	11,092,291
	17,442,326	16,559,797
Supreme Court of Canada		
Vote 50—Program expenditures—		
Operating budget	*23,335,500*	*21,321,065*
Statutory amounts	*6,206,037*	*6,177,471*
	29,541,537	27,498,536
Total Ministry	**1,598,166,623**	**1,453,138,491**
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Operating budget	10,573,449,241	10,321,625,954
Reorganization of government—Public Safety and Emergency Preparedness—		
Operating budget	24,825,900	14,466,643
Frozen	41,544,826	
Less: revenues netted against expenditures	474,405,000	433,455,119
	10,165,414,967	*9,902,637,478*
Vote 5—Capital expenditures—		
Capital	2,162,258,464	1,944,194,214
Reorganization of government—Public Safety and Emergency Preparedness	287,905	8,760
	2,162,546,369	*1,944,202,974*
Vote 10—Grants and contributions—		
Grants and contributions	269,191,534	266,648,752

	Allotments	Expenditures
	$	$
Reorganization of government—Public Safety and Emergency Preparedness	19,229,704	12,599,796
Frozen	83,327,762	
	371,749,000	*279,248,548*
Statutory amounts	*1,064,663,699*	*1,059,525,711*
Total Department	**13,764,374,035**	**13,185,614,711**
Canadian Forces Grievance Board		
Vote 15—Program expenditures—		
Operating budget	*6,444,300*	*5,948,196*
Statutory amounts	*564,778*	*564,778*
	7,009,078	6,512,974
Military Police Complaints Commission		
Vote 20—Program expenditures—		
Operating budget	*3,792,000*	*3,231,847*
Statutory amounts	*334,739*	*334,419*
	4,126,739	3,566,266
Total Ministry	**13,775,509,852**	**13,195,693,951**
NATURAL RESOURCES		
Department		
Vote 1—Operating expenditures—		
Operating budget	570,012,669	550,615,700
Frozen	29,577,999	
Less: revenues netted against expenditures	21,960,000	19,751,710
	577,630,668	*530,863,990*
Vote 5—Capital expenditures—		
Capital	6,949,326	6,932,292
Frozen	3,730,674	
	10,680,000	*6,932,292*
Vote 10—Grants and contributions—		
Grants and contributions	158,634,774	121,337,761
Frozen	99,169,326	
	257,804,100	*121,337,761*
Statutory amounts	*568,737,421*	*556,636,343*
Total Department	**1,414,852,189**	**1,215,770,386**
Atomic Energy of Canada Limited		
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	178,772,000	178,772,000
Canadian Nuclear Safety Commission		
Vote 20—Program expenditures—		
Operating budget	62,335,032	60,049,047
Grants and contributions	642,000	448,216
Translation costs (Devinat Case)	74,533	74,533
Frozen	546,407	
	63,597,972	*60,571,796*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*7,009,310*	*7,009,306*
	70,607,282	67,581,102
Cape Breton Development Corporation		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—		
Other operating costs	62,805,000	62,800,000
Frozen	6,000,000	
	68,805,000	62,800,000
National Energy Board		
Vote 30—Program expenditures—		
Operating budget	32,425,150	30,912,501
Translation costs (Devinat Case)	343,000	276,962
	32,768,150	*31,189,463*
Statutory amounts	*4,009,753*	*4,000,085*
	36,777,903	35,189,548
Northern Pipeline Agency		
Vote 55—Program expenditures—		
Operating budget	665,553	188,454
Frozen	586,447	
	1,252,000	*188,454*
Statutory amounts	*15,237*	*15,237*
	1,267,237	203,691
Total Ministry	**1,771,081,611**	**1,560,316,727**
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Operating budget	43,807,335	43,519,655
Grants and contributions	645,515	645,515
	44,452,850	*44,165,170*
Statutory amounts	*28,025,413*	*28,025,413*
	72,478,263	72,190,583
House of Commons		
Vote 5—Program expenditures—		
Operating budget	208,303,783	202,686,957
Grants and contributions	1,132,610	1,132,610
Less: revenues netted against expenditures	1,012,915	1,012,915
	208,423,478	*202,806,652*
Statutory amounts	*130,326,840*	*130,326,840*
	338,750,318	333,133,492
Library of Parliament		
Vote 10—Program expenditures—		
Operating budget	24,892,000	24,890,707
Less: revenues netted against expenditures	203,000	202,914
	24,689,000	*24,687,793*

	Allotments	Expenditures
	$	$
Statutory amounts	*3,474,523*	*3,474,523*
	28,163,523	28,162,316
Total Ministry	**439,392,104**	**433,486,391**
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Operating budget	122,634,908	117,390,065
Grants and contributions	8,747,000	7,785,379
Frozen	5,000	
	131,386,908	*125,175,444*
Statutory amounts	*13,077,772*	*13,041,749*
Total Department	**144,464,680**	**138,217,193**
Canadian Centre for Management Development		
Vote 5—Program expenditures—		
Operating budget	28,409,276	24,849,932
Grants and contributions	175,000	168,271
E-learning service—		
Operating budget	3,207,750	3,207,750
Frozen	744,243	
	32,536,269	*28,225,953*
Statutory amounts	*6,254,320*	*6,240,188*
	38,790,589	34,466,141
Canadian Intergovernmental Conference Secretariat		
Vote 10—Program expenditures—		
Operating budget	5,833,000	4,890,949
Frozen	4,000	
	5,837,000	*4,890,949*
Statutory amounts	*369,811*	*369,791*
	6,206,811	5,260,740
Canadian Transportation Accident Investigation and Safety Board		
Vote 15—Program expenditures—		
Operating budget	*29,495,282*	*28,450,294*
Statutory amounts	*3,633,909*	*3,606,401*
	33,129,191	32,056,695
Chief Electoral Officer		
Vote 20—Program expenditures—		
Operating budget	*13,659,536*	*13,400,745*
Statutory amounts	*96,350,770*	*96,350,770*
	110,010,306	109,751,515
Commissioner of Official Languages		
Vote 25—Program expenditures—		
Operating budget	*16,993,500*	*16,454,641*
Statutory amounts	*1,759,972*	*1,757,717*
	18,753,472	18,212,358

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
National Round Table on the Environment and the Economy		
Vote 30—Program expenditures—		
Operating budget	*4,854,915*	*4,528,943*
Statutory amounts	*359,196*	*359,196*
	5,214,111	4,888,139
Office of Indian Residential Schools Resolution of Canada		
Vote 25—Program expenditures—		
Operating budget	57,990,219	52,450,252
Grants and contributions	4,613,781	4,613,781
Out of court settlements—		
Operating budget	22,550,000	16,485,973
	85,154,000	*73,550,006*
Statutory amounts	*3,816,122*	*3,816,122*
	88,970,122	77,366,128
Security Intelligence Review Committee		
Vote 40—Program expenditures—		
Operating budget	2,186,000	1,885,056
Frozen	20,000	
	2,206,000	*1,885,056*
Statutory amounts	*191,418*	*191,418*
	2,397,418	2,076,474
Total Ministry	**447,936,700**	**422,295,383**
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	914,200,654	880,518,090
Real property services—		
Operating budget	1,938,873,844	1,771,684,250
Banking fees—		
Operating budget	72,823,208	70,232,853
Frozen	51,071,011	
Less: revenues netted against expenditures	787,017,756	787,017,756
	2,189,950,961	*1,935,417,437*
Vote 5—Capital expenditures—		
Capital	310,481,219	279,246,131
Frozen	1,615,000	
	312,096,219	*279,246,131*
Vote 10—Grants and contributions	*441,002*	*363,495*
Statutory amounts	*516,703,421*	*114,721,292*
Total Department	**3,019,191,603**	**2,329,748,355**
Communication Canada		
Vote 15—Operating expenditures—		
Operating budget	126,407,867	97,952,118
Frozen	515,238	
Less: revenues netted against expenditures	21,350,000	12,117,866
	105,573,105	*85,834,252*
Vote 20—Grants and contributions—		
Grants and contributions	18,570,001	14,769,660
Frozen	11,000,000	
	29,570,001	*14,769,660*
Statutory amounts	*6,017,138*	*6,007,922*
	141,160,244	106,611,834
Total Ministry	**3,160,351,847**	**2,436,360,189**
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Operating budget	*60,184,331*	*56,997,247*
Vote 5—Grants and contributions—		
Grants and contributions	57,800,000	57,033,793
Frozen	10,000,000	
	67,800,000	*57,033,793*
Statutory amounts	*4,407,528*	*4,405,972*
Total Department	**132,391,859**	**118,437,012**
Canadian Firearms Centre		
Vote 7a—Operating expenditures—		
Operating budget	*94,950,694*	*82,873,908*
Vote 8a—Contributions	*16,500,001*	*15,691,600*
Statutory amounts	*3,016,579*	*3,016,579*
	114,467,274	101,582,087
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Operating budget	*273,012,896*	*267,435,454*
Statutory amounts	*711,914*	*709,303*
	273,724,810	268,144,757
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Operating budget	1,282,149,983	1,261,741,025
Grants and contributions	2,907,789	2,907,789
Frozen	4,780,495	
	1,289,838,267	*1,264,648,814*
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	*126,865,000*	*110,071,122*
Statutory amounts	*161,516,403*	*151,382,770*
	1,578,219,670	1,526,102,706
National Parole Board		
Vote 25—Program expenditures—		
Operating budget	32,841,560	31,234,791

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Translation costs (Devinat Case)	146,207	146,207
	32,987,767	*31,380,998*
Statutory amounts	*4,293,991*	*4,288,294*
	37,281,758	35,669,292
Office of the Correctional Investigator		
Vote 30—Program expenditures—Operating budget	*2,684,850*	*2,431,262*
Statutory amounts	*359,000*	*359,000*
	3,043,850	2,790,262
Royal Canadian Mounted Police		
Vote 35—Law enforcement—Operating expenditures—		
Operating budget	1,075,636,936	1,039,513,955
Contract policing services—		
Operating budget	1,251,710,852	1,210,872,496
Revenues netted against expenditures	(1,003,180,622)	(986,865,105)
Prime Minister security detail	4,500,000	4,500,000
Organized crime	22,545,000	22,545,000
Disclosure workload	4,000,000	4,000,000
Corporate management enhancements	13,160,000	13,160,000
Informatics and technical infrastructure	20,000,000	20,000,000
Compensation and benefits	25,003,000	25,003,000
Frozen	17,296,933	
Less: revenues netted against expenditures	71,620,654	41,238,747
	1,359,051,445	*1,311,490,599*
Vote 40—Law enforcement—Capital expenditures—		
Capital	45,848,481	40,525,284
Contract policing services	88,366,851	88,366,851
Informatics and technical infrastructure	60,000,000	60,000,000
Radio communications	15,000,000	15,000,000
Cell retrofit program	3,000,000	3,000,000
Frozen	4,332,344	
	216,547,676	*206,892,135*
Vote 45—Law enforcement—Grants and contributions	*35,827,880*	*33,710,930*
Statutory amounts	*343,907,143*	*342,259,744*
	1,955,334,144	1,894,353,408
Royal Canadian Mounted Police External Review Committee		
Vote 50—Program expenditures—		
Operating budget	801,629	679,756
Frozen	14,521	
	816,150	*679,756*
Statutory amounts	*94,000*	*94,000*
	910,150	773,756
Royal Canadian Mounted Police Public Complaints Commission		
Vote 55—Program expenditures—		
Operating budget	4,751,757	4,387,093
Frozen	7,746	
	4,759,503	*4,387,093*
Statutory amounts	*516,000*	*516,000*
	5,275,503	4,903,093
Total Ministry	**4,100,649,018**	**3,952,756,373**
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Operating budget	606,608,477	557,778,841
Reorganization of government—Canada Customs and Revenue Agency—		
Operating budget	215,852	127,733
Reorganization of government—Environment—		
Operating budget	400,866	253,751
Frozen	973,257	
Less: revenues netted against expenditures	339,277,000	295,950,092
	268,921,452	*262,210,233*
Vote 5—Capital expenditures—		
Capital	64,015,000	61,727,100
Frozen	2,749,000	
	66,764,000	*61,727,100*
Vote 10—Grants and contributions—		
Grants and contributions	325,025,099	302,247,149
Reorganization of government—Human Resources and Skills Development	20,277,902	6,862,675
Frozen	168,085,331	
	513,388,332	*309,109,824*
Vote 15—Payments to The Jacques Cartier and Champlain Bridges Inc.	*33,345,000*	*33,024,052*
Vote 20—Payments to Marine Atlantic Inc.	*41,595,000*	*41,595,000*
Vote 25—Payments to VIA Rail Canada Inc.—		
Other operating costs	264,201,000	264,200,700
Frozen	2,000,000	
	266,201,000	*264,200,700*
Vote 30—Payments to the Canadian Air Transport Security Authority—		
Other operating costs	383,700,000	351,414,854
Frozen	75,976,000	
	459,676,000	*351,414,854*
Vote 35—Payments to Queens Quay West Land Corporation	*4,000,000*	*4,000,000*
Vote 40—Payments to Old Port of Montreal Corporation Inc.	*18,400,001*	*18,400,000*
Statutory amounts	*120,143,457*	*118,067,010*
Total Department	**1,792,434,242**	**1,463,748,773**

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures
	$	$
Canadian Transportation Agency		
Vote 55—Program expenditures—		
Operating budget	25,068,521	23,956,678
Frozen	231,815	
	25,300,336	*23,956,678*
Statutory amounts	*3,409,912*	*3,409,912*
	28,710,248	27,366,590
Transportation Appeal Tribunal of Canada		
Vote 60—Program expenditures—		
Operating budget	*1,408,350*	*1,262,917*
Statutory amounts	*99,243*	*99,243*
	1,507,593	1,362,160
Total Ministry	**1,822,652,083**	**1,492,477,523**
TREASURY BOARD		
Secretariat		
Vote 1—Operating expenditures—		
Operating budget	174,677,157	151,790,792
Reorganization of government—Public Service Human Resources Management Agency of Canada—		
Operating budget	20,464,729	20,464,729
Reorganization of government—Public Works and Government Services—		
Operating budget	7,435,681	7,435,681
Frozen	5,962,691	
Less: revenues netted against expenditures	2,854,000	2,248,386
	205,686,258	*177,442,816*
Vote 2—Contributions—		
Grants and contributions	12,148,170	12,121,467
Reorganization of government—Public Service Human Resources Management Agency of Canada	4,464,330	4,464,330
Frozen	1,987,500	
	18,600,000	*16,585,797*
Vote 5—Government contingencies—		
Frozen	*630,331,822*	
Vote 10—Government-wide initiatives—		
Other operating costs	10,670,971	
Frozen	325,183	
	10,996,154	
Vote 20—Public service insurance—		
Other operating costs	1,594,590,023	1,302,575,734
Grants and contributions	507,185	507,185
Frozen	2,090,792	
Less: revenues netted against expenditures	146,250,000	148,340,792
	1,450,938,000	*1,154,742,127*
Vote 21b—Payment to the Canadian Wheat Board	*84,484,000*	*84,468,711*
Statutory amounts	*228,588,559*	*228,582,014*
Total Ministry	**2,629,624,793**	**1,661,821,465**
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	239,507,458	236,462,427
Other health purchased services—Operating budget	524,090,286	514,794,622
First Nations Veterans	8,096,085	706,097
Frozen	3,764,708	
	775,458,537	*751,963,146*
Vote 5—Grants and contributions	*1,834,380,835*	*1,786,017,832*
Statutory amounts	*33,862,136*	*33,862,136*
	2,643,701,508	2,571,843,114
VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Vote 10—Program expenditures—		
Operating budget	9,573,741	9,434,607
Translation costs (Devinat Case)	8,125	8,125
	9,581,866	*9,442,732*
Statutory amounts	*1,638,494*	*1,638,494*
	11,220,360	11,081,226
Total Ministry	**2,654,921,868**	**2,582,924,340**
WESTERN ECONOMIC DIVERSIFICATION		
Vote 130—Operating expenditures—		
Operating budget	44,056,399	40,966,412
Frozen	72,283	
	44,128,682	*40,966,412*
Vote 135—Grants and contributions—		
Grants and contributions	334,634,445	253,329,261
Frozen	2,000,000	
	336,634,445	*253,329,261*
Statutory amounts	*21,432,994*	*21,432,994*
Total Ministry	**402,196,121**	**315,728,667**
GRAND TOTAL	**173,856,098,949**	**167,465,687,574**

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(1) Allotments detailed in this section are higher than the authorities available for use presented in the Ministry Summary in Volume II as $87,362,059 under Vote 1 and $18,000,000 under Vote 5 are presented as a frozen allotment in this section but as a transfer in the Ministry Summary.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	420,175	254,349	2,909,918	1,944,416	5,528,858
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission of Inquiry into the Sponsorship Program and Advertising Activities			5,588	478,176	483,764
This Commission was established by Order in Council (PC 2004-110 dated February 19, 2004) pursuant to Part I of the *Inquiries Act*. The Commission was to investigate and report on questions raised, directly or indirectly, by Chapters 3 and 4 to the November 2003 Report of the Auditor General to the House of Commons with regard to the sponsorship program and advertising activities of the Government of Canda. The Commission was also to make any recommendations to prevent mismanagement of sponsorship programs or advertising activities in the future, taking into account the initiatives announced by the Government of Canada on February 10, 2004.					
Commission of Inquiry into the Actions of Canadian Officials in Relation to Maher Arar			39,439	460,061	499,500
This Commission was established by Order in Council (PC 2004-48 dated February 5, 2004) pursuant to Part I of the *Inquiries Act*. The Commission was to investigate and report on the actions of Canadian officials in relation to Maher Arar. The Commission was also to make any recommendations on an independant, arm's length review mechanism for the activities of the Royal Canadian Mounted Police with respect to national security.					

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Chief Electoral Officer					
Federal Electoral Boundaries Commissions	135,963	37,138	927,113	495,160	1,595,374
These independent Commissions, one per province, were established by Order in Council (PC 2002-447 dated April 16, 2002) pursuant to the *Electoral Boundaries Readjustment Act*. The Commissions mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each commission is dependent on the date of completion of its final report.					

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* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2003-2004 Expenditures
	$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	38,807
Bellegarde J D (Commissioner)	63,542
Dickson Gilmore J (Commissioner)	12,347
Dupuis R (Commissioner Chief Commissioner)	43,519
Fontaine P (Chief Commissioner)	20,879
Holman A C (Commissioner)	58,088
Purdy S G (Commissioner)	17,167
	254,349
Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Barry DJ	1,307
Barry JP	630
Bickerton J	206
Boudreault P	2,340
Cayer V	1,170
Hiebert J	2,343
Hutchison R	3,167
Kroft GJ	2,336
Landes R	1,109
Lissaman D	1,579
MacCallum EP	4,697
Prémont P	6,282
Richard G	4,192
Riche DG	3,342
Sancton A	1,840
Smith DE	598
	37,138

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries (1)	Travel and living expenses	Tuition fees (2)	Other expenses	Total
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	4	216,954		10,590		227,544
Canadian Food Inspection Agency	3	112,801	700	5,313	800	119,614
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department	1	2,750				2,750
CANADA CUSTOMS AND REVENUE AGENCY						
Department	15	144,563				144,563
CANADIAN HERITAGE						
National Archives of Canada	3	19,664				19,664
National Library	2	16,137		204		16,341
Public Service Commission	5	53,985		11,756		65,741
CITIZENSHIP AND IMMIGRATION						
Department	1	4,797		24,000		28,797
ENVIRONMENT						
Department	10	240,380		6,441		246,821
Parks Canada Agency	6	50,839	4,068	10,000		64,907
FISHERIES AND OCEANS	10	241,579	12,578	17,635	314	272,106
HEALTH						
Department	1	23,591		10,073		33,664
Canadian Institutes of Health Research	1	36,798				36,798
HUMAN RESOURCES DEVELOPMENT						
Department	10	4,000		1,000		5,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	9	231,684	800	14,925	2,850	250,259
INDUSTRY						
Department	8	220,787	180	11,042	6,965	238,974
Copyright Board	1			2,973		2,973
National Research Council of Canada	1		30,374			30,374
Statistics Canada	2	26,055		2,000		28,055
JUSTICE						
Department	14	223,737		3,950		227,687
Courts Administration Service	1	3,191				3,191

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
NATIONAL DEFENCE						
Department	31	1,010,243	3,638	208,072	406	1,222,359
NATURAL RESOURCES						
Department	14	511,376	11,147	26,403	13,188	562,114
National Energy Board	2	1,820		6,628		8,448
PRIVY COUNCIL						
Department	2	86,175		40,000		126,175
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	6	42,572	2,267	75,463		120,302
Communication Canada	2	76,561		3,127		79,688
SOLICITOR GENERAL						
Correctional Service	17	121,861	11,156	2,372	19,562	154,951
TRANSPORT						
Department	8	269,493	25,083	106,178	2,269	403,023
VETERANS AFFAIRS						
Department	3	17,979			2,527	20,506
Total	193	4,012,372	101,991	600,145	48,881	4,763,389

(1) Includes allowances in lieu of pay.
(2) Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

RETURN ON INVESTMENTS

	Amount realized in 2003-2004 (1)
	$
CONSOLIDATED ACCOUNTS—	
Atomic Energy of Canada Limited	**153,403**
CASH AND ACCOUNTS RECEIVABLE—	
Finance—	
Interest on bank deposits	283,638,327
Human Resources Development—	
Interest on bank deposits	68,352
Total cash and accounts receivable	**283,706,679**
FOREIGN EXCHANGE ACCOUNTS—	
International reserves held in the Exchange Fund Account—	
Transfer of profits	2,386,397,117
International Monetary Fund—Subscriptions—	
Transfer of profits	71,029,745
Total foreign exchange accounts	**2,457,426,862**
LOANS, INVESTMENTS AND ADVANCES—	
Enterprise Crown corporations—	
Business Development Bank of Canada—	
Dividends	11,787,796
Canada Mortgage and Housing Corporation	481,586,111
	493,373,907
Other—	
Bank of Canada—	
Transfer of profits	1,753,889,122
Canada Development Investment Corporation—	
Dividends	119,000,000
Canada Lands Company Limited—	
Dividends	4,999,990
Canada Post Corporation—	
Dividends	17,900,000
Canadian Dairy Commission	584,758
Belledune Port Authority—	
Other	124,502
Fraser River Port Authority—	
Other	353,189
Halifax Port Authority—	
Other	976,547
Hamilton Port Authority—	
Other	366,281
Montreal Port Authority—	
Other	3,354,354
Nanaimo Port Authority—	
Other	102,999
North Fraser Port Authority—	
Other	54,916
Port Alberni Port Authority—	
Other	56,710
Prince Rupert Port Authority—	
Other	83,252
Quebec Port Authority—	
Other	355,697
Saguenay Port Authority—	
Other	39,317
Saint John Port Authority—	
Other	236,421
Sept-Îles Port Authority—	
Other	170,028
St. John's Port Authority—	
Other	87,106
Thunder Bay Port Authority—	
Other	26,985
Toronto Port Authority—	
Other	175,565
Trois-Rivières Port Authority—	
Other	103,976
Vancouver Port Authority—	
Other	4,020,788
Windsor Port Authority—	
Other	27,171
	1,907,089,674
Total enterprise Crown corporations	2,400,463,581
Portfolio investments—	
Petro-Canada—	
Dividends	22,225,547
National governments including developing countries—	
Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	2,569,685
Development of export trade (loans administered by Export Development Canada)—Foreign Affairs and International Trade	108,952,920
Thailand Financial Assistance Loan—Finance	382,813
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946—	
Deferred interest	2,521,483
Total national governments including developing countries	114,426,901
International organizations—	
International Monetary Fund—	
Poverty Reduction and Growth Facility	21,615,815

RETURN ON INVESTMENTS—*Continued*

	Amount realized in 2003-2004 (1)
	$
Provincial and territorial governments—	
NEWFOUNDLAND AND LABRADOR—	
Finance—	
Municipal Development and Loan Board	42,308
Industry—	
Atlantic Development Board carry-over projects	20,308
Atlantic Provinces Power Development Act	1,301,291
	1,363,907
NOVA SCOTIA—	
Finance—	
Municipal Development and Loan Board	*2,506*
PRINCE EDWARD ISLAND—	
Atlantic Canada Opportunities Agency—	
Comprehensive development plan agreement	74,884
Finance—	
Municipal Development and Loan Board	8,363
	83,247
NEW BRUNSWICK—	
Finance—	
Municipal Development and Loan Board	35,716
Industry—	
Atlantic Provinces Power Development Act	502,654
	538,370
QUEBEC—	
Finance—	
Federal-provincial fiscal arrangements	58,944
Municipal Development and Loan Board	351,623
	410,567
SASKATCHEWAN—	
Finance—	
Municipal Development and Loan Board	*565*
ALBERTA—	
Finance—	
Municipal Development and Loan Board	*15,952*
BRITISH COLUMBIA—	
Finance—	
Municipal Development and Loan Board	*13,442*

		Amount realized in 2003-2004 (1)
		$
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory		*984*
Total provincial and territorial governments		2,429,540
Other loans, investments and advances—		
Loans and accountable advances—		
Foreign Affairs and International Trade—		
Loans, investments and advances to national governments—		
Personnel posted abroad		356,337
Other		2,164
Human Resources Development—		
Interest on Canada student loans		230,262,016
		230,620,517
Other—		
Agriculture and Agri-Food—		
Construction of multi-purpose exhibition buildings		2,723
Citizenship and Immigration—		
Interest on transportation and assistance loans		898,486
Finance—		
Financial Consumer Agency of Canada		130,761
Ottawa Civil Service Recreational Association		749
Fisheries and Oceans—		
Loans to haddock fishermen		106,821
Indian Affairs and Northern Development—		
Yukon Energy Corporation		1,196,440
Inuit loan fund		7,218
Indian economic development fund—		
Direct loans	$ 9,343	
Guaranteed loans	479,354	
		488,697
Council for Yukon Indians		650,956
Native claimants		4,032,140
First Nations in British Columbia		2,879,336
Transport—		
St. Lawrence Seaway Management Corporation		58,157
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances		5,555
		10,458,039
Total other loans, investments and advances		241,078,556
Total loans, investments and advances		**2,802,239,940**
OTHER ACCOUNTS—		
Foreign Affairs and International Trade—		
Interest on mission bank accounts		141,408
Indian Affairs and Northern Development—		
Stoney Band perpetual loan		11,688
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans		903,912
Esso Ltd—Norman Wells Project profits		99,355,033

RETURN ON INVESTMENTS—*Concluded*

		Amount realized in 2003-2004 [1]
		$
National Defence—		
Interest on loans to employees posted abroad		520,453
Interest earned from funds on deposit with suppliers..		88,629
Natural Resources—		
Natural Resources Revolving Funds		217,878
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad—		
Interest.........................$	10,148	
Transfer of profits	13,999	
		24,147
Total other accounts................................		**101,263,148**
TOTAL RETURN ON INVESTMENTS		**5,644,790,032**

	Amount realized in 2003-2004 [1]
	$
Summary—	
Interest	1,147,473,715
Transfer of profits..	4,310,685,016
Dividends	175,913,333
Other	10,717,968
Total..	**5,644,790,032**

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[1] The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 12 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2003-2004";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 12 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount
		$
AGRICULTURE AND AGRI-FOOD		
Ministers—		
Hon L Vanclief	1	50,511
Hon R Speller	1	22,844
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—		
Hon A Mitchell	1	41,885
Parliamentary Secretaries—		
C Duplain	1	1,071
M Eyking	1	9,458
G Farrah	1	7,806
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Minister—		
Hon J B McGuire	20	6,620
Minister of State—		
Hon G Byrne	20	53,152
CANADA CUSTOMS AND REVENUE AGENCY		
Minister of National Revenue—		
Hon E Caplan	1	7,146
Minister of National Revenue and Minister of State (Sport)—		
Hon S K Keyes	1	10,826
CANADIAN HERITAGE		
Ministers—		
Hon S Copps	1	32,718
Hon H C Scherrer	1	13,327
Secretary of State (Physical Activity and Sport)—		
Hon P DeVillers	1	26,702
Secretary of State (Multiculturalism)—		
Hon J Augustine	1	26,869
Secretary of State (Status of Women)—		
Hon J Augustine	1	28,736
CITIZENSHIP AND IMMIGRATION		
Ministers—		
Hon D Coderre	1	42,113
Hon J Sgro	1	17,939
Parliamentary Secretaries—		
S Assadourian	1	6,375
H Fry	1	379
ENVIRONMENT		
Minister—		
Hon D Anderson	1	48,613
Minister of State (Infrastructure)—		
Hon A Scott	100	9,256
Parliamentary Secretary—		
A Tonks	1	982
FINANCE		
Minister of Finance—		
Hon R E Goodale	1	21,845
Deputy Prime Minister and Minister of Finance—		
Hon J Manley	1	61,815
Minister of State (Financial Institutions)—		
Hon D Paradis	1	4,588
Secretary of State (International Financial Institutions)—		
Hon M Bevilacqua	1	56,432
FISHERIES AND OCEANS		
Ministers—		
Hon R Thibault	1	101,440
Hon G Regan	1	34,132
Parliamentary Secretaries—		
G Farrah	1	3,380
S Murphy	1	178
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Minister of Foreign Affairs—		
Hon W Graham	1	117,706

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Continued*

	Vote	Amount
		$
Ministers for International Trade—		
Hon J S Peterson	1	19,619
Hon P S Pettigrew	1	27,752
Secretary of State (New and Emerging Markets)—		
Hon G Knutson	1	21,311
Secretary of State (Central and Eastern Europe and Middle East)—		
Hon G Knutson	1	72,182
Secretary of State (Latin America and Africa) (Francophonie)—		
Hon D Paradis	1	28,672
Secretary of State (Asia-Pacific)—		
Hon D Kilgour	1	61,408
Ministers for International Cooperation—		
Hon S Whelan	20	112,758
Hon A Carroll	20	20,126
Parliamentary Secretaries—		
M Calder	1	1,000
D McTeague	1	6,322
H Harvard	1	7,455
HEALTH		
Minister—		
Hon A McLellan	1	36,409
Minister of State (Public Health)—		
Hon C Bennett	1	15,278
Minister of Health, Minister of Intergovernment Affairs and Minister responsible for Official Languages—		
Hon P S Pettigrew	1	2,311
Parliamentary Secretary—		
J Castonguay	1	923
HUMAN RESOURCES DEVELOPMENT		
Minister of Human Resources Development—		
Hon J Stewart	1	44,866
Minister of Human Resources and Skills Development—		
Hon J Volpe	1	12,610
Minister of Social Development—		
Hon L Frulla	1	2,836
Minister of Labour and Minister responsible for Homelessness—		
Hon C Bradshaw	1	124,134
Secretary of State (Children and Youth)—		
Hon E Blondin-Andrew	1	64,295
Parliamentary Secretaries—		
E Bakopanos	1	115
P Bonwick	1	5,784
D St-Jacques	1	14,537
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon R D Nault	1	97,585
Hon A Mitchell	1	13,874
INDUSTRY		
Minister—		
Hon A Rock	1	117,263
Minister of Industry and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec—		
Hon L Robillard	1	16,266
Minister of State (Federal Economic Development Initiative for Northern Ontario)—		
Hon J R Cumuzzi	1	23,473
Secretary of State (Science, Research and Development)—		
Hon R D Pagtakhan	1	1,217
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon C Drouin	60	22,787
JUSTICE		
Minister(s) of Justice and Attorney General of Canada—		
Hon M Cauchon	1	39,316
Hon I Cotler	1	16,796
Parliamentary Secretary—		
S Barnes	1	13,694
NATIONAL DEFENCE		
Ministers—		
Hon D Pratt	1	22,974
Hon J McCallum	1	93,313
Associate Minister of National Defence and Minister of State (Civil Preparedness)—		
Hon A Guarnieri	1	20,007
Parliamentary Secretaries—		
D Price	1	5,246
D LeBlanc	1	14,054
NATURAL RESOURCES		
Ministers—		
Hon H S Dhaliwal	1	52,001
Hon R J Efford	1	40,473
Parliamentary Secretary—		
N Karetak-Lindell	1	2,866
PRIVY COUNCIL		
Prime Minister(s)—		
Rt Hon J Chrétien	1	1,732
Rt Hon PEP Martin	1	420
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon S Dion	1	43,709
President of the Queen's Privy Council for Canada, Federal Interlocutor for Métis and Non-Status Indians, Minister responsible for La Francophonie, and Minister responsable for the Office of Indian Residential Schools Resolution—		
Hon D Coderre	1	9,557

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount
		$
Minister of State and Leader of the Government in the House of Commons—		
Hon D Boudria	1	66,868
Leader of the Government in the House of Commons and Minister responsible for Democratic Reform—		
Hon J Saada	1	1,757
Leader(s) of the Government in the Senate—		
Hon J Austin	1	561
Hon S Carstairs	1	32,762
Parliamentary Secretaries—		
S Brison	1	4,491
J F Fontana	1	12,315
R J Gallaway	1	2,757
J F Godfrey	1	23,264
G Regan	1	3,117
PUBLIC WORKS AND GOVERNMENT SERVICES		
Ministers—		
Hon R E Goodale	15	49,047
Hon S Owen	15	252
SOLICITOR GENERAL		
Solicitor General of Canada—		
Hon A W Easter	1	20,100
Hon A McLellan	1	4,078
Parliamentary Secretaries—		
M Jennings	1	5,819
J Pickard	1	1,143
Y Charbonneau	1	781

	Vote	Amount
		$
TRANSPORT		
Minister—		
Hon D M Collenette	1	58,084
Secretary of State (selected Crown corporations)—		
S M P Mahoney	1	13,042
TREASURY BOARD		
President(s) of the Treasury Board		
Hon L Robillard	1	18,914
R B Alcock	1	6,769
VETERANS AFFAIRS		
Ministers—		
Hon J McCallum	1	16,849
Hon R D Pagtakhan	1	25,323
Parliamentary Secretary—		
I Grose	1	5,322
WESTERN ECONOMIC DIVERSIFICATION		
Minister—		
Hon R D Pagtakhan	130	3,211
Secretary of State—		
Hon S Owen	130	24,749

SECTION 12

2003-2004

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	$
59th Session of the United Nations Commission on Human Rights	86,654
Prime Minister's Visit to Washington (cancellation charges)	1,835
Minister of International Trade (MINT) to Paris - OECD Meeting	43,945
Prime Minister's Visit to Dominican Republic	250,101
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	2,725
Minister of Foreign Affairs (MINA) to Graz (Austria) - Human Security Network	65,522
Canadian Delegation to Argentina - President Inauguration Ceremony	15,624
Prime Minister's Visit to Greece - Canada European Union (CDA-EU) Summit	753,857
Canadian Delegation to Nigeria - President Inauguration Ceremony	29,842
Prime Minister's Visit to St-Petersburg (Russia)	680,017
Minister of International Trade (MINT) to Khon Kaen (Thailand) - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)	40,470
Prime Minister's Visit to Evian-les-Bains and Juno Beach (France) - G8 Summit	1,379,386
Minister of Foreign Affairs (MINA) to Spain - NATO Foreign Ministers Meeting	43,917
Minister of Foreign Affairs (MINA) to Santiago (Chile) - General Assembly Organization of American States (OAS)	59,904
Minister of Foreign Affairs (MINA) to Phnom Penh (Cambodia) - Association of South East Asian Nation (ASEAN) Regional Forum	106,190
Prime Minister's Visit to Prague - 2010 Winter Olympics Games appointment	228,362
Prime Minister's Visit to London - Progressive Governance Summit	543,202
Canadian Delegation to Mexico - Education Ministerial Meeting	11,303
Canadian Delegation to Rabat (Morocco) - Francophonie Ministerial Meeting	37,418
Minister of International Trade (MINT) to Cancun (Mexico) - World Trade Organization (WTO) Ministerial Conference	578,724
Prime Minister's Visit to New York - Fighting Terrorism for Humanity	214,795
Minister of Foreign Affairs (MINA) to Paris - United Nations Educational, Scientific and Cultural Organization (UNESCO)	152,041
Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 58th Session of the United Nations General Assembly (UNGA)	487,001
Canadian Delegation to Bonn (Germany) - Ministers of Education to the International Policy Conference (OECD)	18,318
Governor General's Visit to Russia, Finland and Iceland	4,379,000
Prime Minister's Visit to Bangkok (Thailand) - Asia-Pacific Economic Cooperation (APEC) 2003	1,018,409
Prime Minister's Visit to Afghanistan, China and India	1,172,558
Conference of Spouses of Heads of State and Government of the Americas in Dominican Republic	54,541
Canadian Delegation to Edinburgh (Scotland) - Conference of Commonwealth Education Ministers	24,769
Minister of Foreign Affairs (MINA) to Mexico (Postponed) - General Assembly Organization of American States (OAS)	9,974
Team Canada Atlantic to Washington	4,394
Minister of International Trade (MINT) to Miami - Ministerial FTAA Meeting	145,748
Canadian Delegation to Kigali (Rwanda) - Conference of Ministers of Youth and Sports (CONFEJES)	14,402
Minister of Foreign Affairs (MINA) to Maastricht (Netherlands) - Organization for Security and Cooperation in Europe (OSCE)	19,751
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	29,516
Prime Minister's Visit to Abuja (Nigeria) - Commonwealth Heads of Government Meeting (CHOGM)	1,251,365
Canadian Delegation to Geneva - World Summit on Information Society (WSIS)	45,132
Canadian Delegation to Paris - Ministerial Conference of Francophonie	71,928
Prime Minister's Visit to Monterrey (Mexico) - Summit of the Americas	615,800
Canadian Delegation to Guatemala - President Inauguration Ceremony	42,375
Canadian Delegation to Dominican Republic - State Funeral of late Prime Minister Pierre Charles	1,473

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	$
Prime Minister's Visit to Davos - World Economic Forum	503,915
Prime Minister's Visit to New York	33,837
60th Session of the United Nations Commission on Human Rights	133,147
Canadian delegation to Brazzaville - Conference of Ministers of Youth and Sports (CONFEJES)	17,425
Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)	23,211
Governor General's Visit to Madrid	15,034
Canadian Delegation to Barbados - State Funeral former Prime Minister	707
Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference	1,865
Start-up costs and advance team for the Prime Minister's and Governor General's Visit to France (Normandy) - 60th Anniversary of D-day	386,053
Start-up costs and advance team for the Prime Minister's Visit to Atlanta - G8 Summit	135,737
Start-up costs and advance team for the Prime Minister's Visit to Istanbul (Turkey) - NATO Summit	235,048
Start-up costs and advance team for the Prime Minister's Visit to Chile (Santiago) - APEC 2004	63,437
Start-up costs and advance team for the Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit	49,396
Start-up costs and advance team for the Governor General's Visit to Norway, Sweden, Denmark and Greenland	66,212
Ministerial Pairing	54,088
Cancellation charges Team Canada London, Amsterdam, Rome and Milan	68,070
Total	16,519,470

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	$
59th Session of the United Nations Commission on Human Rights	*51,593*
House of Commons	
Harb M., Mahovlich Hon. F.W., Obhrai D., Phinney B., Robinson S.	
Foreign Affairs and International Trade	
Collins S., Gill M.K., Gregson S., Holt L., Karam S., Lord W.-L., Netley R., Norfolk A., Patterson K., Von Kaufmann J.L., Walker C., Williams E.	
Prime Minister's Visit to Washington (cancellation charges)	*1,835*
Prime Minister's Office	
Granskou M.	
Minister of International Trade (MINT) to Paris - OECD Meeting	*38,345*
House of Commons	
Bevilacqua Hon. M., Pettigrew Hon. P.S., Picard P., Solberg M.	
Foreign Affairs and International Trade	
Anderson J., Cooper M., Edwards L., Lessard M.V., Pelletier M.-P., Vinet S., Wong F.	
Finance Canada	
Johnson J., Yong-Laflèche L.	
Prime Minister's Visit to Dominican Republic	*219,519*
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Durocher N., Hartley B., Hudyma T., Leblanc S., McAteer C., Menzies G., Miller D., Moreau A., Munson J.L., Murphy D., Smith P.	
Privy Council Office	
Cloutier B., Laurin A., Laverdure C., Prusakowski T.	
Foreign Affairs and International Trade	
Bazinet F., Lachance A.	
Department of National Defence	
Baldwin Cpl. S., Goodwin Cpl. K., Rafter PO2 A.H.	
Public Works and Government Services Canada	
Sandoz M.E.	
Other	
Chrétien A.	
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	*2,703*
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Fry R., Johnstone V.B., Savard I., Wright J.	
Minister of Foreign Affairs (MINA) to Graz (Austria) - Human Security Network	*64,669*
House of Commons	
Graham Hon. W., Lebel G.	
Foreign Affairs and International Trade	
Blitt J., Gervais-Vidricaire M., Guimond P., Johnstone V.B., Laverdière H., Savard I., Séguin D., Sussman A.	
Canadian Delegation to Argentina - President Inauguration Ceremony	*15,624*
House of Commons	
Hays Sen. D.	
Other	
Hays K.	
Prime Minister's Visit to Greece - Canada European Union (CDA-EU) Summit	*740,160*
House of Commons	
Chrétien, Rt Hon. J., Bergeron S., Fitzpatrick Sen. D.R., Graham Hon. W., Pettigrew Hon. P.S.	
Prime Minister's Office	
Angelakos C., Arial B., Beaudoin A., Brisebois J., Cloutier H., Downe P., Durocher N., Evangelista T., Garceau P. Goldenberg E., Gougeon M., Hartley B., Leblanc S., Miller D., Munson J.L., Poirier J.-C., Saraiva T., Saunders D., Savard M., Senécal J., Smith P., Tsaï F.	
Privy Council Office	
Abellana A., Koch J., Larocque D., Laverdure C., Pilon T., Pomerleau P., Rheault-Kihara S.	
Foreign Affairs and International Trade	
Aggelopoulos T., Benson I., Dubeau G., Dubois P., Fry R., Gowling D., Guimond P., Hepburn L., Johnstone V.B., Lanthier J., Lebel J., Lessard M.V., McNab J., Page N.P., Phillips K., Savard I., Sirieix E., Théberge S.	
Department of National Defence	
Garant Sgt. P., Manolakas Cpl. N., McKenzie Cpl. P., Withers Dr. N.	
Others	
Chrétien A., Fitzpatrick L., Young T.C.	
Canadian Delegation to Nigeria - President Inauguration Ceremony	*29,753*
House of Commons	
Jaffer R., Paradis Hon. D.	
Foreign Affairs and International Trade	
Campbell L., Peck R., Welch J.	
Prime Minister's Visit to St-Petersburg (Russia)	*490,503*
House of Commons	
Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.	
Prime Minister's Office	
Arial B., Asselin A., Beaudoin A., Brisebois J., Cloutier H., Garceau P., Goldenberg E., Gougeon M., Hartley B., Joyal D., Leblanc S., Lulashnyk T., MacIntyre J., Miller D., Moreau A., Munson J.L., Murphy D., Poirier J.-C., Saraiva T., Saunders D., Savard M., Senécal J., Smith P., Tsaï F.	
Privy Council Office	
Koch J., Larocque D., Laverdure C., Pomerleau P., Rheault-Kihara S., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Benson I., Dubeau G., Lebel J., Renault N.	
Department of National Defence	
Cody MCpl. D., Thompson M., Trepanier G., Watts MS F., Withers Dr. N., Young C.	
Public Works and Government Services Canada	
Duval J.R., Kiriloff N., Saharov I.	
Others	
Chrétien A., Fitzpatrick L.	
Minister of International Trade (MINT) to Khon Kaen (Thailand) - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)	*40,470*
House of Commons	
Bergeron S., Calder M.	
Foreign Affairs and International Trade	
Bowman A., Burton C., Chatterson D., Gowling D., Lessard M.V., Mulroney D., Tamim O.	
Prime Minister's Visit to Évian-les-Bains and Juno Beach (France) - G8 Summit	*1,152,350*
House of Commons	
Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.	
Prime Minister's Office	
Arial B., Asselin A., Beaudoin A., Breton M., Brisebois J., Cinq-Mars T., Cloutier H., Downe P.,	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

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Garceau P., Goldenberg E., Gougeon M., Hartley B.,	
Joyal D., Leblanc S., Menzies G., Miller D.,	
Moreau A., Munson J.L., Murphy D., Poirier J.-C.,	
Saraiva T., Saunders D., Savard M., Senécal J.,	
Simpson A., Smith P., Tsaï F.	
Privy Council Office	
Bazinet E., Cloutier B., Koch J., Larocque D., Laurin A.,	
Laverdure C., Legros G.C., Pomerleau P.,	
Prusakowski T., Rheault-Kihara S.	
Foreign Affairs and International Trade	
Angell D., Beauchamp R., Benson I.,	
Brathwaite-Sturgeon G., Cooter C., Dean G., Dubeau G.,	
Etzinger B., Fyfe T., Giroux A-F., Gompf J., Hall J.,	
Lebel J., Phillips K., Racine A., Rayfuse B., Rowan S.,	
Sooley G., Venner G., Waddell D., Watson V., Wright J.	
Department of National Defence	
Beaudoin M., Laurence-Rouleau A., Lewis M.L.,	
Massé D., Moses L., Peloquin J., Withers Dr. N.	
Public Works and Government Services Canada	
Duval J.R., Kiriloff N., Kondo M., Rossi C., Vogt B.	
Others	
Chrétien A., Fitzpatrick L.	
Minister of Foreign Affairs (MINA) to Spain - NATO Foreign Ministers Meeting	43,897
House of Commons	
Graham Hon. W., Venne P.	
Foreign Affairs and International Trade	
Aggelopoulos T., Anderson K., Cardash S.,	
Johnstone V.B., Savard I., Sinclair J.	
Department of National Defence	
Markham C.	
Minister of Foreign Affairs (MINA) to Santiago (Chile) - General Assembly Organization of American States (OAS)	42,083
House of Commons	
Graham Hon. W., Williams J.G.	
Foreign Affairs and International Trade	
Challborn D., Drukier W., Finney E., Hubert D.,	
Plante N., Skabar L., Sussman A., Wielgosz R.E.	
Minister of Foreign Affairs (MINA) to Phnom Penh (Cambodia) - Association of South East Asian Nation (ASEAN) Regional Forum	98,869
House of Commons	
Graham Hon. W., Harvard J.	
Foreign Affairs and International Trade	
Cardash S., Heatherington E., Johnstone V.B.,	
Martin B., Mulroney D., Rao P., Savard I.	
Prime Minister's Visit to Prague - 2010 Winter Olympics Games appointment	218,879
House of Commons	
Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.	
Prime Minister's Office	
Anderson K., Breton M., Cinq-Mars T., Durocher N.,	
Genest P., Hartley B., Hudyma T., McDonald P.,	
Miller D., Munson J.L., Neron G., Saunders D.	
Privy Council Office	
Cloutier B., Laurin A., Laverdure C., Wilson T.	
Foreign Affairs and International Trade	
Beauchamp R.	
Department of National Defence	
Cossette D., Lafrenière F., Wiseman J.-A.	
Public Works and Government Services Canada	
Smid M.	
Prime Minister's Visit to London - Progressive Governance Summit	410,130
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Anderson K., Brisebois J., Genest P., Gougeon M.,	
Hartley B., Hobbs V., Hogue S., Hudyma T., Massia P.,	
McDonald P., Menzies G., Miller D., Moreau A.,	
Pearse G., Read C., Saunders D., Tourangeau R.,	
Winter R.	
Privy Council Office	
Bazinet E., Himelfard A., Koch J., Laverdure C., Pilon T.,	
Tremblay E.	
Foreign Affairs and International Trade	
Lachance A., Lebel J.	
Canadian Delegation to Mexico - Education Ministerial Meeting	11,303
House of Commons	
Cunningham Hon. D.	
Foreign Affairs and International Trade	
Martin R.	
Others	
Lafleur P., Molloy G.R.	
Canadian Delegation to Rabat (Morocco) - Francophonie Ministerial Meeting	37,417
House of Commons	
Paradis Hon. D.	
Foreign Affairs and International Trade	
Bertrand L., De Lorimier L., Sangster R., Welch J.	
Industry Canada	
Nolin F., Roberge S.	
Minister of International Trade (MINT) to Cancun (Mexico) - World Trade Organization (WTO) Ministerial Conference	582,755
House of Commons	
Austin Hon. J., Bergeron S., Blaikie W.A.,	
Harb M., Hubbard C., Longfield J., Patry B., Penson C.,	
Pettigrew Hon. P.S., Redman K., Schellenberger G.,	
Steckle P., Torsney P., Vanclief Hon. L., Whelan Hon. W.	
Foreign Affairs and International Trade	
Anderson J., Arpin K., Ayotte D., Ballhorn R., Benson I.,	
Bohanan B., Boissonneault P., Brereton S., Chatterson D.,	
Cooper M., Dickson C., Duhamel V., Dunn J.,	
Edwards L.J., Gero J., Hall J., Johnson A., Lauzon L.,	
Lemay A., Lessard M.V., Malikail P., Marshall L.,	
Matte R., Pelletier M.-P., Robertson P., Roy M., Seyer C.,	
Sherman L., Sylvestre L.-P., Tardif D., Taylor J.,	
Théberge S., Usher D., Vinet S., Wilshaw S.	
Canadian International Development Agency	
Gawn M., Lavigne M., Patterson A., Wallace T.	
Agriculture and Agri-Food Canada	
Barr G., Boulanger D., Cooper P., Hould L.,	
Kirk B., Kruszelnicki C., Millette-LeDuc S., Monette D.,	
Sherif N., Therien E., Tremblay A., Verheul S.,	
Watson S.H.	
Environment Canada	
McClellan S.	
Industry Canada	
McCulla D., McKellips S., Ready R.	
Department of Canadian Heritage	
Mark J.	
Finance Canada	
Verdun E., Wiecek C.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

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Prime Minister's Visit to New York - Fighting Terrorism for Humanity	*209,377*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon. W.	
Prime Minister's Office	
Brisebois J., Genest P., Goldenberg E., Hartley B.,	
Hudyma T., Miller D., Mongeon J., Moreau A.,	
Munson J.L., Murphy D., Neron G.	
Privy Council Office	
Abellana A., Laverdure C., Legros G.C.,	
Prusakowski T.	
Foreign Affairs and International Trade	
Hepburn L.	
Minister of Foreign Affairs (MINA) to Paris - United Nations Educational, Scientific and Cultural Organization (UNESCO)	*102,432*
House of Commons	
Christiane G., Graham Hon. W., LaPierre Sen. L.L.,	
McGifford Hon. D.	
Foreign Affairs and International Trade	
Aggelopoulos T., Chouinard J.-L., Costello D.,	
Johnstone V.B., Lortie P., Savard I.	
Others	
Germain M.-F., Molloy S.	
Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 58th Session of the United Nations General Assembly (UNGA)	*462,073*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon. W.	
Prime Minister's Office	
Brisebois J., Genest P., Goldenberg E., Hartley B.,	
Hudyma T., Miller D., Mongeon J., Moreau A.,	
Munson J.L., Murphy D., Neron G.	
Privy Council Office	
Abellana A., Laverdure C., Legros G.C., Prusakowski T.	
Foreign Affairs and International Trade	
Ahmad N., Angell D., Beauchamp R., Charron V.,	
Cooter C., Cruz A., Fraser R., Fry R.,	
Gervais-Vidricaire M., Gregson S., Hamilton K.,	
Hepburn L., Holt L., Laker M., Lavelle M., Laverdière H.,	
Lortie P., Martin T., Massip I., McDougall R., Netley R.,	
Nicholson E., Nolke S., Norfolk A., Omar A., Peart A.,	
Potti D., Savard I., Smith S., Snyder R., Sookocheff L.,	
Steuerman D., Stewart N., Sussman A., Swords C.,	
Taylor P., Trottier J., Verrier-Fréchette K.,	
Von Kaufmann J.L., Wright J.	
Others	
Jürgens R., O'Connor M.	
Canadian Delegation to Bonn (Germany) - Ministers of Education to the International Policy Conference (OECD)	*18,318*
House of Commons	
McGifford Hon. D.	
Others	
Molloy S., Young R.W.	
Governor General's Visit to Russia, Finland and Iceland	*2,067,034*
Clarkson, Rt Hon. A., Ralston Saul J.	
Accompanying Delegation	
Aatami P., Adam D., Arcand D., Bégin Y., Boulva J.,	
Bovey P., Bramble Dr. L., Brueggergosman M.,	
Burtynsky E., Collin Dr. A., Dallaire E.R.,	
Dallaire LGen. (Retired) R., Desjardins A., Dubois R.-D.,	
Duhaime Prof. G., Dutkiewicz Prof. P., Erickson A.,	
Friesen Dr. H.G., George J., Gismondi A., Graham C.,	
Grant J.K., Grant Prof. S., Griffiths Prof. F., Iveson S.,	
Johnson Dr. P., Johnston W., Kassi N., Koestler G.,	
Lock É., Martel Y., McDonald Prof. J., McMahon K.,	
Mouawad W., Ondaatje M., Rae A.P., Rae Hon. B.,	
Robert D., Rolston S., Saucier G., Schmidt Dr. H.,	
Shim B., Simon Amb. M., Sloan C., Sloan P.,	
Spalding J., Spalding L., Starowicz M., Stewart T.,	
Strong Hon. M.F., Sutcliffe H., Tatti F., Triggs D.L.,	
Triggs E., Trudel F., Urquhart J., Watt-Cloutier S.,	
Wiebe Dr. J.D., Williams Dr. F.M.	
Government House	
Barlow C., Barrett Dr. J., Bartsch O., Bégin N.,	
Best LCdr. G., Brosseau L., Chevrier Y., Dyment Dr. D.,	
Gagnon C., Gagnon Capt. S., Germain Capt. P.,	
Gobeil M., Godbout Capt. J.-F., Guèvremont M.,	
Haynes Capt. A., Jolin Sgt. É., Laframboise P.,	
MacIntyre C., McCormick C., McKinnon L.,	
Molyneaux MCpl. C., Mousseau D., Régimbal É.-C.,	
Roberge T., Rousselle N., Siew Capt. (N) L.,	
Steals M., Tkacz C., Uteck B., Wheeler S.	
House of Commons	
Adams P., Anderson Hon. D., Blaikie W.A., Dion Hon. S.,	
Kraft-Sloan K., Irniq Hon. P., Oliver Sen. D.H.,	
Pearson Sen. L., Rompkey Sen. W., Spivak Sen. M.	
Foreign Affairs and International Trade	
Collette R., Dubeau G., Gregory F., Kalisch N., Kern M.,	
Low-Bédard P., Munro H., Preston D., Racine A.,	
Renault N., Séguin D., Strik M.-A., Thissen S.	
Intergovernmental Affairs Canada	
Charette M., Montpetit G.	
Environment Canada	
Haraldsen V., Waddell J.	
Public Works and Government Services Canada	
Autioniemi M., Belyaev S., Boulakovski D., Detraz I.,	
Dorogoi A., Hupli A., Kelly S., Kiriloff N.,	
Kovaltchouk B., Laine P., Malinin S., Pankov D.,	
Terrien M., Warner T., Zaitsev N., Zaitsev V.	
Department of National Defence	
Beare Capt. L., Christmas MCpl. G., Cosstick Major E.,	
Daly MCpl. D., Halpin MWO C., Harvie Capt. S.,	
Kile LCol. J., Rowe WO D.	
Royal Canadian Mounted Police	
Bernier Cst. D., Busch Insp. L., Comeau Supt. D.,	
Lemieux Insp. L.	
Prime Minister's Visit to Bangkok (Thailand) - Asia-Pacific Economic Cooperation (APEC) 2003	*968,598*
House of Commons	
Chrétien, Rt Hon. J., Cullen R., Graham Hon. W.,	
Pettigrew Hon. P.S.	
Prime Minister's Office	
Arial B., Béliveau M., Bilodeau J-F., Breton M.,	
Brisebois J., Golbenberg E., Gougeon M., Hartley B.,	
Hastings D., Hogue S., Miller D., Moreau A.,	
Munson J.L., Murphy D., Saraiva T., Saunders D.,	
Savard M., Simpson A., Smith P.	
Privy Council Office	
Ausman J.L., Koch J., Larocque D., Laurin A.,	
Laverdure C., Legros G.C., McNeil D., Prusakowski T.	
Foreign Affairs and International Trade	
Ainley P., Beauchamp R., Benson I., Bowman A.,	
Burton C., Chatterson D., Finlan M.-L., Jager E.,	
Johnstone V.B., Lebel J., Lemay A., Lessard M.V.,	
Mulroney D., Oleson L., Rao P., Savard I., Tamim O.,	
Théberge S., Venner G., Waddell D.G.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Department of National Defence	
Mah Sgt. L., McKay MC. C., Otsuji MC. N., West Dr. S.	
Public Works and Government Services Canada	
Duval J.R., Kiriloff N., Ritchie S.	
Other	
Chrétien A.	
Prime Minister's Visit to Afghanistan, China and India	*922,422*
House of Commons	
Chrétien, Rt Hon. J., Dhaliwal Hon. H., Grewal G., Jaffer Sen. M., Malhi G.	
Prime Minister's Office	
Arial B., Assad P., Béliveau M., Bilodeau J-F., Breton M., Brisebois J., Chahal R., Cinq-Mars T., Durocher N., Golbenberg E., Gougeon M., Hartley B., Hastings D., Hogue S., Hudyma T., Leblanc S., Menzies G., Miller D., Munson J.L., Murphy D., Neron G., Read C., Saraiva T., Saunders D., Savard M., Smith P.	
Privy Council Office	
Abellana A., Ausman J.L., Bazinet E., Cloutier B., Koch J., Larocque D., Laurin A., Legros G.C., McNeil D., Pilon T., Prusakowski T., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Ainley P., Beck S., Benson I., Grenier D., Hepburn L., Lachance A., Lanthier J., Lebel J., Lemieux P., Mulroney D., Nicolson H., Page N.P., Plouffe L., Portelance R., Poulin S., Sauvé M., Schryburt C., Sirieix E., Smith A., Sunquist K.	
Department of National Defence	
Collins MCpl. E., Podanovich Cpl. G., Rodrigue Sgt. J., Sarault Cpl. B., Sherlow Cpl. L., Thomas Cpl. A., West Dr. S., Whiteway MCpl. J.	
Public Works and Government Services Canada	
Chang J., Dawrant A., Duval J.R., Tran N.	
Natural Resources	
Dhaliwal J., Henderson S., Muir A.	
Others	
Chrétien A., Young T.	
Conference of Spouses of Heads of State and Government of the Americas in Dominican Republic	*44,625*
Head of delegation	
Chrétien A.	
Prime Minister's Office	
McAteer C., Mongeon J.	
Foreign Affairs and International Trade	
Benson I., Léger L., Ouellet C., Parisot P., Vinette D.	
Canadian Delegation to Edinburgh (Scotland) - Conference of Commonwealth Education Ministers	*24,769*
House of Commons	
Ootes Hon. J.	
Foreign Affairs and International Trade	
Martin R.	
Others	
Cappon P., David-Evans M., Rowantree P.	
Minister of Foreign Affairs (MINA) to Mexico (Postponed) - General Assembly Organization of American States (OAS)	*8,654*
Foreign Affairs and International Trade	
Lortie M.	
Team Canada Atlantic to Washington	*4,394*
Prime Minister's Office	
Collenette C.	
Minister of International Trade (MINT) to Miami - Ministerial FTAA Meeting	*37,237*
House of Commons	
Blaikie W.A., Bradshaw Hon. C., Pettigrew Hon. P.S.	
Foreign Affairs and International Trade	
Arnot M., Brereton S., Carrière C., Devine D., Duhamel V., Grant H., Leblanc J-B., Lemay A., Lessard M.V., Loken M., Morgan D.G., Ramirez C., Roy A., Simpson P., Smith D., Strasser M., Sylvestre L-P., Theberge S.	
Public Works and Government Services Canada	
Arpin K., Boissonneault P.	
Canadian Delegation to Kigali (Rwanda) - Conference of Ministers of Youth and Sports (CONFEJES)	*14,402*
House of Commons	
Marcil S.	
Foreign Affairs and International Trade	
Granger P.	
Minister of Foreign Affairs (MINA) to Maastricht (Netherlands) - Organization for Security and Cooperation in Europe (OSCE)	*18,836*
House of Commons	
Carroll Hon. A., Graham Hon. W.	
Foreign Affairs and International Trade	
Aggelopoulos T., Cardash S., Johnstone V.B., Savard I., Wright J.	
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	*20,143*
House of Commons	
Carroll Hon. A., Graham Hon. W.	
Foreign Affairs and International Trade	
Aggelopoulos T., Cardash S., Helfand L., Johnstone V.B., Savard I., Wright J.	
Department of National Defence	
Patterson K.	
Prime Minister's Visit to Abuja (Nigeria) - Commonwealth Heads of Government Meeting (CHOGM)	*1,197,432*
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Arial B., Breton M., Cinq-Mars T., Depault, A.-M., Durocher N., Genest P., Gougeon M., Hartley B., Hudyma T., Legault M.A., Menzies G., Miller D., Moreau A., Munson J.L., Neron G., Rousseau I., Saunders D.	
Privy Council Office	
Abellana A., Larocque D., Laurin A., Laverdure C., Legros G.C., Pilon T., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Benson I., Berg A., Brown W., Cullen L., Lebel J., Lortie P., McMaster C., Mondoux S., Moore R., Nadeau D., Nicolson H., Portelance R., Proulx L., Rosebrugh J., Tyerman G.	
Department of National Defence	
Budd Cpl. M., Holder Dr. C., MacTyre LS K., Ray MCpl. D.	
Canadian International Development Agency	
Lee E.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

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Canadian Delegation to Geneva - World Summit on Information Society (WSIS)	*45,132*
House of Commons	
Charbonneau Y.	
Foreign Affairs and International Trade	
Massip I.	
Industry Canada	
Carman M., Graham B., Simpson R.	
Others	
Fuchs R., Gautrin H.-F., Rabinovitch R., Sinclair J.	
Canadian Delegation to Paris - Ministerial Conference of Francophonie	*61,300*
House of Commons	
Coderre Hon. D.	
Privy Council Office	
Bento M.	
Foreign Affairs and International Trade	
De Lorimier L. Gérin-Lajoie B., Guénette R., Tessier D.	
Others	
Germain M.-F., Molloy S.	
Prime Minister's Visit to Monterrey (Mexico) - Summit of Americas	*282,653*
House of Commons	
Martin, Rt Hon. P., Graham Hon. W.	
Prime Minister's Office	
Chan D., Cuconato M., Gruer M., Gzowski M., Huot J., Lague M., Leffler J., Levitt K., Menzies G., Moreau A., Murphy T.J., Neron G., Nordin S., Pimblett J., Reid S.	
Privy Council Office	
Abellana A., Bazinet E., Brown D., Fried J.T., Harper D., Koch J., Larocque D., Laurin A., Legros G.C.	
Foreign Affairs and International Trade	
Benson I., Challborn D., Costello D., Desrochers C., Drukier W., Filiatrault R., Johnstone V.B., Kamineni R., Lebel J., Lortie M., Miron C., Reinecke K., Renault N., Riel P., Savard I., Strik M.-A., Vucetic M., Wielgosz R.	
Department of National Defence	
Cutler Cpl. J., Lamy Sgt. M., Minifie MCpl. D., West Dr. S.	
Public Works and Government Services Canada	
Gonzalez A.A., Guerrero N., Sandoz M.E., Youssef F.	
Other	
Martin S.	
Canadian Delegation to Guatemala - President Inauguration Ceremony	*9,500*
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Johnstone V.B., Savard I., Strik M.-A.	
Canadian Delegation to Dominican Republic - State Funeral of late Prime Minister Pierre Charles	*1,473*
House of Commons	
Augustine Hon. A.	
Other	
Williams M.	
Prime Minister's Visit to Davos - World Economic Forum	*501,600*
House of Commons	
Martin, Rt Hon. P., Peterson Hon. J., Robillard Hon. L.	
Prime Minister's Office	
Chan D., Cuconato M., Durocher N., Kingsley J., Menzies G., Moreau A., Nordin S., Pimblett J., Reid S.	
Privy Council Office	
Cloutier B., Fried J.T., Larocque D., Prusakowski T.	
Department of International Trade	
Cole K.	
Foreign Affairs and International Trade	
Beauchamp R., Béchamp N., Gero J., Harder P.V., Racine A., Schreyer A., Zahavich T.	
Department of National Defence	
Dillon Cpl. T., Paradis Cpl. M.-A., Wiseman Cpl., J.-A.	
Industry Canada	
Coburn L., Lemire Y.	
Others	
Martin S., Peterson H.	
Prime Minister's Visit to New York	*32,483*
House of Commons	
Martin, Rt Hon. P.	
Prime Minister's Office	
Chan D., Gzowski M., Menzies G., Moreau A.	
Privy Council Office	
Wilson T.	
Foreign Affairs and International Trade	
Hepburn L., Munro H.	
60th Session of the United Nations Commission on Human Rights	*131,210*
House of Commons	
Graham Hon. W., Robinson S.	
Foreign Affairs and International Trade	
Bechard B., Brender N., Edwards T., Gervais-Vidricaire M., Johnstone V.B., Lobo M., Lord W.-L., Norfolk A., Normandin H.-P., Strik M.-A., Verrier-Fréchette K., Von Kaufmann J.L.,Walker C.	
Canadian delegation to Brazzaville - Conference of Ministers of Youth and Sports (CONFEJES)	*17,425*
House of Commons	
Marcil S.	
Foreign Affairs and International Trade	
Granger P.	
Other	
Duval R.	
Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)	*23,211*
House of Commons	
Oberg Hon. L.	
Foreign Affairs and International Trade	
Martin R.	
Others	
David-Evans M., Ghazouly C., Herbert S., Molloy G.R.	
Governor General's Visit to Madrid	*15,034*
Government House	
Clarkson, Rt Hon. A., Haynes Capt. A., Uteck B.	
Foreign Affairs and International Trade	
Collette R., Kern M.	
Canadian Delegation to Barbados - State Funeral former Prime Minister	*707*
House of Commons	
Hays Sen. D.	
Foreign Affairs and International Trade	
Welsh M.	
Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference	*1,865*
House of Commons	
Graham Hon. B.	
Foreign Affairs and International Trade	
Fry R., James F., Johnstone V.B., Martin B., Savard I. Strik M.-A.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	$
Start-up costs and advance team for the Prime Minister's and Governor General's Visit to France (Normandy) - 60th Anniversary of D-day	*358,468*
Prime Minister's Office	
Cuconato M., Menzies G., Moreau A.	
Government House	
Barlow C., Germain Capt. P.	
Privy Council Office	
Prusakowski T.	
Foreign Affairs and International Trade	
Collette R., Kern M., Lebel J., Lessard M.V.	
Start-up costs and advance team for the Prime Minister's Visit to Atlanta - G8 Summit	*24,391*
Prime Minister's Office	
Cuconato M., Menzies G., Moreau A., Nordin S.	
Privy Council Office	
Wilson T.	
Foreign Affairs and International Trade	
Benson I., Fyfe T., Hepburn L.	
Start-up costs and advance team for the Prime Minister's Visit to Istanbul (Turkey) - NATO Summit	*231,030*
Prime Minister's Office	
Cuconato M., Menzies G., Moreau A.	
Privy Council Office	
Pilon T.	
Foreign Affairs and International Trade	
Lachance A.	
Start-up costs and advance team for the Prime Minister's Visit to Chile (Santiago) - APEC 2004	*58,166*
Prime Minister's Office	
Cuconato M.	
Foreign Affairs and International Trade	
Lebel J.	
Start-up costs and advance team for the Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit	*25,949*
Prime Minister's Office	
Menzies G.	
Privy Council Office	
Cuconato M.	
Foreign Affairs and International Trade	
Lebel J., Lessard M.V.	
Start-up costs and advance team for the Governor General's Visit to Norway, Sweden, Denmark and Greenland	*63,957*
Government House	
Baratt A.	
Foreign Affairs and International Trade	
Kern M.	
Ministerial Pairing	*53,951*
House of Commons	
Bergeron S., Gagnon C., Grewal G., Haward J., Lebel G., Jolin C., Picard P., Thompson G., Venne P., Williams J.G.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES(1)

Details	Compensation payments(2)	Administration expenses(3)	Total payments
	$	$	$
Department			
Newfoundland and Labrador	2,650,341	816,935	3,467,276
Prince Edward Island	458,787	123,635	582,422
Nova Scotia—Federal	5,039,921	1,565,636	6,605,557
Nova Scotia—Cape Breton Development Corporation (CBDC)	10,585,118	2,775,434	13,360,552
Nova Scotia—CBDC (Section 9a)	4,387,360	1,059,088	5,446,448
Nova Scotia—Old Silicosis	395,036	65,416	460,452
New Brunswick	2,237,059	510,480	2,747,539
Quebec	14,866,516	4,079,416	18,945,932
Ontario	35,337,240	8,259,896	43,597,136
Manitoba	2,275,300	694,293	2,969,593
Saskatchewan	2,754,821	802,975	3,557,796
Alberta	5,830,868	1,324,163	7,155,031
British Columbia	7,139,304	2,856,265	9,995,569
Salary and benefits recovered and returned to other Government departments from 3rd party settlements	704,364		704,364
Payments of residual amount to a claimant from a 3rd party settlement under the *Government Employees Compensation Act*	733,529		733,529
Claim cost payment in respect of *Merchant Seamen Compensation Act*	4,065		4,065
Legal, medical, professional expenses related to Workers' Compensation - 3rd Party Claims	240,752		240,752
Claim cost payments to Locally Engaged Employees Outside Canada (Section 7)	383,717		383,717
	96,024,098	24,933,632	120,957,730
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,256,677	9,700,467	44,957,144
Claim and administration expenses recovered from other Government departments	20,859,315	4,196,270	25,055,585
Claim and administration expenses recovered from the EI account	749,167	149,833	899,000
Recoveries from responsible third parties (subrogation)	2,758,574		2,758,574
	59,623,733	14,046,570	73,670,303
Net expenditures(4)	36,400,365	10,887,062	47,287,427(4)

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(1) These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 12 of Volume II).

(2) Includes the net payments of compensation respecting:
(a) Government employees *(Government Employees Compensation Act)*;
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

(3) Represents the federal government's net share of administration expenses of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.
Claims of employees resident in the Yukon and Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

(4) Net expenditures agree with Authority "A326" which is defined as Payments of compensation respecting Government employees and merchant seamen.

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2003-2004

Honourable Members of The Senate	Sessional allowance(1)	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Adams W, NWT	114,200	83,766	109,199
Andreychuk R, Sask	114,200	67,058	77,137
Committee Deputy Chairman	4,014		
Angus W D, Que	114,200	40,336	105,420
Atkins N K, Ont	114,200	80,106	102,242
Austin J, BC	114,200	154,446	87,826
Bacon L, Que	114,200	26,994	118,470
Committee Chairman	10,000		
Baker G, NL	114,200	153,177	98,960
Banks T, Alta	114,200	54,935	113,493
Committee Chairman	7,718		
Beaudoin G A, Que	114,200	12,198	121,993
Committee Deputy Chairman	3,909		
Biron M, Que	114,200	21,019	57,997
Bolduc R, Que (1)	50,438	22,730	20,816
Bryden J G, NB	114,200	54,473	51,982
Buchanan J M, NS	114,200	86,269	83,570
Callbeck C, PEI	114,200	59,146	121,175
Carney P, BC	114,200	89,532	121,188
Carstairs S, Man	114,200	81,073	71,443
Chalifoux T, Alta (1)	97,464	126,176	100,218
Committee Chairman	6,167		
Chaput M, Man	114,200	111,546	124,410
Committee Chairman	1,379		
Christensen I, YT	114,200	61,018	91,292
Cochrane E, NL	114,200	84,346	114,711
Comeau G J, NS	114,200	94,197	81,281
Committee Chairman	7,546		
Cook J, NL	114,200	70,549	96,804
Committee Deputy Chairman	3,924		
Cools A C, Ont	114,200	39,922	121,925
Corbin E G, NB	114,200	24,437	128,397
Cordy J, NS	114,200	88,803	65,932
Day J A, NB	114,200	121,156	127,283
Committee Deputy Chairman	3,939		
De Bané P, Que	114,200	44,909	120,585
Di Nino C, Ont	114,200	43,432	84,714
Committee Deputy Chairman	4,029		
Doody C W, NL	114,200	77,787	56,179
Downe P, PEI	87,236	70,157	62,821
Eyton J T, Ont	114,200	90,245	104,637
Fairbairn J, Alta	114,200	127,989	120,401
Committee Deputy Chairman	732		
Ferretti Barth M, Que	114,200	35,061	118,398
Finnerty I, Ont	114,200	58,319	124,973
Fitzpatrick D R, BC	114,200	149,356	134,950
Forrestall J M, NS	114,200	79,636	112,477
Committee Deputy Chairman	4,014		
Fraser J T, Que	114,200	25,796	85,566
Committee Chairman	7,718		
Furey G, NL	114,200	148,743	122,902
Committee Chairman	7,517		
Gauthier J-R, Ont	114,200	2,238	122,149
Gill A, Que	114,200	74,243	125,270
Grafstein J S, Ont	114,200	46,814	115,771
Graham A B, NS	114,200	79,435	138,493
Gustafson L J, Sask	114,200	97,111	69,017
Committee Deputy Chairman	4,014		
Harb M, Ont	64,079	11,461	90,210
Hays D P, Alta	114,200	124,128	108,016
Speaker of the Senate	48,900		
Hervieux-Payette C, Que	114,200	32,737	126,663
Committee Chairman	7,316		
Hubley E, PEI	114,200	116,967	122,915
Jaffer M, BC	114,200	153,521	124,229
Johnson J, Man	114,200	75,635	118,903
Committee Deputy Chairman	3,939		
Joyal S, Que	114,200	54,566	172,500
Kelleher J F, Ont	114,200	40,475	102,632
Kenny C, Ont	114,200	47,385	127,442
Committee Chairman	7,718		
Keon W J, Ont	114,200	65,291	101,633
Committee Deputy Chairman	3,924		
Kinsella N A, NB	114,200	82,469	131,707
Deputy Leader of the Opposition	20,300		
Kirby M, NS	114,200	64,539	127,601
Committee Chairman	7,546		
Kolber L E, Que (1)	89,619	7,941	68,143
Committee Chairman	2,195		
Kroft R H, Man	114,200	55,886	110,999
Committee Chairman	5,323		
Lapierre L, Ont	114,200	101,295	127,500
Lapointe J, Que	114,200	29,617	126,404
Lavigne R, Que	114,200	25,673	90,089
Lawson E M, BC	114,200	165,856	82,689
Lebreton M, Ont	114,200	36,296	120,629
Committee Deputy Chairman	3,924		
Léger V, NB	114,200	46,827	79,843
Losier-Cool R-M, NB	114,200	99,243	126,487
Government Whip	2,124		
Committee Chairman	7,776		
Lynch-Staunton J, Que	114,200	19,752	1,702
Leader of the Opposition	32,000		
Maheu S, Que	114,200	47,115	115,485
Committee Chairman	7,402		

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2003-2004—*Concluded*

Honourable Members of The Senate	Sessional allowance[1]	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Mahovlich F W, Ont	114,200	86,297	83,823
Massicotte P J, Que	87,236	22,388	44,440
Meighen M A, Ont	114,200	84,969	94,036
Mercer T M, NS	45,680	39,138	39,080
Merchant P, Sask	114,200	123,454	127,500
Milne L, Ont	114,200	56,384	112,216
Committee Chairman	7,718		
Moore W P, NS	114,200	66,818	71,035
Morin L, Que	114,200	45,739	110,659
Munson J, Ont	35,304	5,325	42,002
Murray L, Ont	114,200	38,626	91,301
Committee Chairman	7,575		
Nolin P C, Que	114,200	40,673	116,122
Oliver D H, NS	114,200	116,092	112,803
Committee Chairman	7,575		
Pearson L, Ont	114,200	32,493	118,607
Pépin L, Que	114,200	47,874	124,636
Speaker Pro Tempore	20,300		
Phalen G A, NS	114,200	87,479	92,886
Pitfield P M, Ont	114,200		67,135
Plamondon M, Que	64,079	17,814	47,521
Poulin M-P, Ont	114,200	57,241	120,735
Poy V, Ont	114,200	127,303	120,697
Prud'homme M, Que	114,200	25,511	89,138
Ringuette P, NB	114,200	63,687	109,053
Rivest J-C, Que	114,200	12,839	89,757
Robertson B M, NB	114,200	84,516	95,803
Committee Deputy Chairman	5,365		
Robichaud F, NB	114,200	44,112	69,932
Deputy Leader of the Government	25,204		
Roche D, Alta	114,200	139,457	114,787
Rompkey W, NL	114,200	100,870	123,325
Government Whip	7,876		
Deputy Leader of the Government	6,796		
Committee Chairman	6,167		
Rossiter E, PEI	114,200	30,184	104,495
Committee Deputy Chairman	3,849		
Setlakwe R, Que [1]	29,164	13,688	19,270
Sibbeston N, NWT	114,200	215,496	126,628
Committee Chairman	1,408		
Smith D, Ont	114,200	52,097	113,221
Sparrow H O, Sask	114,200	71,302	124,849
Spivak M, Man	114,200	66,204	127,357
Committee Deputy Chairman	4,014		
St. Germain G, BC	114,200	132,186	127,002
Stollery P, Ont	114,200	60,160	135,500
Committee Chairman	7,747		
Stratton T R, Man	114,200	87,606	251,955
Opposition Whip	6,100		
Committee Deputy Chairman	4,043		
Tkachuk D, Sask	114,200	117,606	129,649
Committee Deputy Chairman	3,909		
Trenholme Counsell M, NB	64,079	84,907	76,268
Watt C, Que	114,200	105,481	127,118
Wiebe J E, Sask [2]	95,167	60,336	54,385
Committee Deputy Chairman	3,207		
Total	11,796,005	7,329,706	10,785,614

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[1] Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.

[2] Senators who have either resigned, retired, or died during fiscal year 2003-2004 or during the last quarter of the preceding fiscal year.

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
Abbott J	139,200	153,711
Ablonczy D	139,200	100,526
Adams WP	139,200	52,359
Alcock Hon R	139,200	142,313
Allard CM	139,200	48,473
Anders R	139,200	100,713
Anderson Hon DA	139,200	108,141
Anderson DL	139,200	78,244
Assad M	139,200	23,342
Assadourian S	139,200	47,028
Asselin G	139,200	83,881
Augustine Hon J	139,200	51,820
Bachand A	139,200	73,903
Bachand C	139,200	54,591
Bagnell Hon L	139,200	170,152
Bailey R	139,200	129,401
Bakopanos Hon E	139,200	49,260
Allowance as Assistant Deputy Chairperson of Committees of the Whole House	8,695	
Barnes R	139,200	150,112
Barnes Hon S	139,200	83,794
Barrette G	110,200	66,104
Beaumier C	139,200	45,968
Bélair R	139,200	117,633
Allowance as Deputy Chairperson of Committees of the Whole House	11,004	
Bélanger Hon M	139,200	27,344
Bellemare E	139,200	30,969
Bennett Hon C	139,200	96,133
Benoit L	139,200	67,147
Bergeron S	139,200	39,361
Bertrand R	139,200	68,524
Bevilacqua Hon M	139,200	80,982
Bigras B	139,200	42,560
Binet G	139,200	69,420
Blaikie Hon WA	139,200	81,931
Allowance as Leader Other Opposition Party	47,600	
Blondin-Andrew Hon E	139,200	349,294
Bonin R	139,200	38,637
Bonwick Hon P	139,200	66,131
Borotsik R	139,200	83,366
Allowance as Chief Whip Other Opposition Party	1,667	
Boudria Hon D	139,200	29,847
Bourgeois D	139,200	32,253
Bradshaw Hon C	139,200	62,517
Breitkreuz G	139,200	129,155
Allowance as Deputy Whip Official Opposition	8,362	
Brison Hon S	139,200	138,580
Brown MAB	139,200	45,680
Bryden J	139,200	71,617
Bulte S	139,200	91,175
Burton A	139,200	106,649
Byrne Hon G	139,200	131,469
Caccia Hon CL	139,200	40,851
Cadman C	139,200	107,421
Calder MJ	139,200	71,670
Cannis J	139,200	50,911
Caplan Hon E	139,200	78,543
Cardin S	139,200	46,343
Carignan JG	139,200	42,785
Carroll Hon A	139,200	59,506
Casey B	139,200	114,023
Allowance as Deputy Whip Official Opposition	1,638	
Casson R	139,200	130,763
Castonguay J	139,200	57,995
Catterall M	139,200	8,007
Allowance as Chief Whip Government	17,615	
Cauchon Hon M	139,200	30,272
Chamberlain Hon B	139,200	58,611
Charbonneau Hon Y	139,200	46,372
Chatters D	139,200	109,137
Chrétien Rt Hon J	97,290	2,985
Clark Rt Hon J	70,125	83,234
Expense Allowance	23,000	
Allowance as Leader Other Opposition Party	5,333	
Coderre Hon D	139,200	70,417
Collenette Hon D	139,200	60,556
Comartin J	139,200	83,327
Comuzzi Hon J	139,200	128,032
Copps Hon SM	139,200	96,107
Cotler Hon I	139,200	38,507
Crête P	139,200	87,558
Cullen R	139,200	81,989
Cummins JM	139,200	138,398
Cuzner R	139,200	147,732
Dalphond-Guiral M	139,200	25,461
Davies E	139,200	143,792
Allowance as House Leader Other Opposition Party	14,100	
Day S	139,200	185,488
Desjarlais B	139,200	138,952
Desrochers O	139,200	98,407
DeVillers Hon P	139,200	93,085
Dhaliwal Hon H	139,200	243,301
Dion Hon S	139,200	23,192
Discepola N	139,200	44,116
Doyle N	139,200	172,903

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—*Continued*

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
Dromisky SP	139,200	102,797
Drouin Hon C	139,200	43,480
Duceppe G	139,200	91,534
Allowance as		
Leader		
Other Opposition Party	47,600	
Duncan J	139,200	122,627
Duplain C	139,200	72,144
Easter Hon W	139,200	165,758
Efford Hon RJ	139,200	154,234
Eggleton Hon AC	139,200	47,705
Elley R	139,200	114,117
Epp MK	139,200	44,440
Eyking Hon M	139,200	131,983
Farrah Hon G	139,200	232,470
Finlay J	139,200	69,363
Fitzpatrick B	139,200	93,751
Folco R	139,200	45,296
Fontana Hon JF	139,200	100,592
Forseth P	139,200	132,877
Fournier G	139,200	166,541
Frulla Hon L	139,200	38,047
Fry Hon H	139,200	181,326
Gagnon C	139,200	53,575
Gagnon M	139,200	92,442
Gagnon S	139,200	87,129
Gallant C	139,200	55,493
Gallaway Hon R	139,200	87,906
Gaudet R	139,200	90,966
Gauthier M	139,200	83,002
Allowance as		
House Leader		
Other Opposition Party	14,100	
Girard Bujold J	139,200	70,411
Godfrey Hon JF	139,200	59,400
Godin Y	139,200	102,531
Allowance as		
Chief Whip		
Other Opposition Party	10,000	
Goldring P	139,200	97,032
Goodale Hon RE	139,200	64,166
Gouk JW	139,200	146,622
Graham Hon B	139,200	32,259
Grewal G	139,200	103,193
Grey DC	139,200	131,681
Grose IB	139,200	39,302
Guarnieri Hon A	139,200	48,034
Guay M	139,200	71,467
Guimond M	139,200	83,064
Allowance as		
Chief Whip		
Other Opposition Party	10,000	
Hanger A	139,200	108,639
Harb M	61,093	6,965
Harper S	139,200	148,687
Allowance as		
Leader		
Official Opposition	57,654	
Harris RM	139,200	116,812
Harvard Hon J	139,200	84,542
Harvey Hon A	139,200	65,513
Hearn L	139,200	164,160
Allowance as		
House Leader		
Other Opposition Party	11,791	
Allowance as		
House Leader		
Official Opposition	4,765	
Herron J	139,200	107,890
Hill Hon G	139,200	123,052
Allowance as		
Leader		
Official Opposition	9,146	
Hill J	139,200	140,902
Hilstrom H	139,200	94,887
Hinton B	139,200	118,161
Allowance as		
Assistant Deputy Chairperson of		
Committees of the Whole House	2,309	
Hubbard C	139,200	66,127
Ianno T	139,200	52,421
Jackson O	139,200	95,292
Jaffer R	139,200	121,069
Jennings M	139,200	35,947
Jobin C	110,200	55,778
Johnston FD	139,200	91,794
Allowance as		
Chief Whip		
Official Opposition	25,300	
Jordan Hon J	139,200	33,286
Karetak-Lindell N	139,200	192,899
Karygiannis Hon J	139,200	46,896
Keddy G	139,200	111,733
Allowance as		
Chief Whip		
Other Opposition Party	6,695	
Kenney JT	139,200	129,774
Keyes Hon SJ	139,200	60,843
Kilger B	139,200	58,489
Allowance as		
Deputy Speaker and		
Chairperson of		
Committees of the Whole House	34,800	
Kilgour Hon DW	139,200	71,677
Knutson Hon TG	139,200	103,395
Kraft Sloan KM	139,200	110,141
Laframboise M	139,200	66,406
Laliberte R	139,200	288,676
Lalonde F	139,200	29,616
Lanctôt R	139,200	77,678
Lastewka Hon W	139,200	64,308
Lebel G	139,200	52,524
LeBlanc D	139,200	134,906
Lee D	139,200	45,384
Leung S	139,200	147,668
Lill WE	139,200	80,224
Lincoln C	139,200	32,992
Longfield J	139,200	64,179
Loubier Y	139,200	97,576
Lunn GV	139,200	138,861

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—*Continued*

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Lunney J	139,200	125,259
MacAulay Hon L	139,200	157,073
MacKay PG	139,200	87,061
Allowance as Leader Other Opposition Party	31,870	
Macklin P	139,200	59,772
Mahoney Hon SW	139,200	73,807
Malhi Hon G	139,200	57,011
Maloney JD	139,200	74,318
Manley Hon JP	139,200	40,246
Marceau R	139,200	58,906
Marcil Hon S	139,200	52,991
Mark IM	139,200	141,617
Marleau Hon D	139,200	51,053
Martin K	139,200	36,608
Martin Rt Hon P	139,200	25,754
Martin PD	139,200	119,656
Masse B	139,200	75,697
Matthews WB	139,200	263,640
Mayfield P	139,200	75,559
McCallum Hon J	139,200	65,300
McCormick L	139,200	103,025
McDonough A	139,200	114,268
McGuire Hon J	139,200	116,976
McKay Hon J	139,200	68,308
McLellan Hon A	139,200	122,223
McNally GH	139,200	110,520
McTeague Hon D	139,200	81,248
Ménard R	139,200	27,779
Meredith V	139,200	168,362
Merrifield R	139,200	140,691
Milliken Hon P	139,200	16,681
Allowance as Speaker of the House of Commons	66,800	
Mills B	139,200	111,056
Mills D	139,200	66,073
Minna Hon M	139,200	57,163
Mitchell Hon A	139,200	84,638
Moore J	139,200	166,182
Murphy Hon S	139,200	100,819
Myers LA	139,200	102,817
Nault Hon RD	139,200	153,311
Neville A	139,200	95,812
Normand Hon G	139,200	77,263
Nystrom Hon L	139,200	113,820
O'Brien L	139,200	318,104
O'Brien PW	139,200	86,736
O'Reilly J	139,200	91,961
Obhrai D	139,200	109,171
Owen Hon S	139,200	147,551
Pacetti M	139,200	38,916
Pagtakhan Hon R	139,200	65,633
Pallister B	139,200	69,463
Pankiw J	139,200	127,377
Paquette P	139,200	46,190
Paradis Hon D	139,200	36,087
Parrish C	139,200	37,104
Patry B	139,200	23,684
Penson C	139,200	104,696
Peric J	139,200	65,471
Perron GA	139,200	59,853
Peschisolido J	139,200	112,542
Peterson Hon J	139,200	81,160
Pettigrew Hon P	139,200	38,007
Phinney EL	139,200	47,716
Picard P	139,200	58,631
Pickard Hon RW	139,200	71,157
Pillitteri G	139,200	43,363
Plamondon L	139,200	77,961
Pratt Hon D	139,200	15,922
Price Hon D	139,200	67,102
Proctor JR	139,200	121,292
Proulx M	139,200	21,753
Provenzano CF	139,200	83,227
Rajotte J	139,200	124,868
Redman K	139,200	80,446
Reed JAA	139,200	72,746
Regan Hon GP	139,200	94,006
Reid S	139,200	12,998
Reynolds J	139,200	211,645
Allowance as House Leader Official Opposition	30,035	
Ritz G	139,200	173,667
Robillard Hon L	139,200	19,734
Robinson SJ	139,200	244,482
Rocheleau Y	139,200	44,013
Rock Hon A	96,916	57,742
Roy JY	139,200	96,262
Saada Hon J	139,200	31,458
Allowance as Deputy Whip Government	6,962	
Sauvageau B	139,200	58,659
Savoy A	139,200	132,461
Schellenberger GR	123,484	70,856
Scherrer Hon H	139,200	61,826
Schmidt W	139,200	75,425
Scott Hon A	139,200	91,439
Serré B	139,200	95,506
Sgro Hon J	139,200	75,903
Shepherd A	139,200	41,774
Simard R	139,200	132,141
Skelton C	139,200	96,415
Solberg M	139,200	138,412
Sorenson K	139,200	119,824
Speller Hon RS	139,200	76,056
Spencer L	139,200	79,569
St. Denis B	139,200	127,659
St-Hilaire C	139,200	33,871
St-Jacques D	139,200	40,908
Allowance as Deputy Whip Government	1,638	

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—*Concluded*

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
St-Julien G	139,200	204,341
Steckle P	139,200	98,867
Stewart Hon J	139,200	46,107
Stinson D	139,200	137,610
Stoffer P	139,200	97,376
Strahl C	139,200	162,458
Szabo P	139,200	46,478
Telegdi Hon A	139,200	58,239
Thibault Hon R	139,200	127,706
Thibeault Y	139,200	39,920
Thompson G	139,200	90,030
Thompson M	139,200	135,650
Tirabassi T	139,200	51,760
Toews V	139,200	105,411
Tonks A	139,200	64,460
Torsney P	139,200	44,864
Tremblay S	139,200	81,327
Ur RM	139,200	92,003
Valeri Hon T	139,200	48,606
Vanclief Hon L	139,200	52,428
Vellacott M	139,200	94,652
Venne P	139,200	35,306
Volpe Hon J	139,200	72,010
Wappel TW	139,200	73,383
Wasylycia-Leis J	139,200	92,907
Wayne E	139,200	65,800
Whelan Hon S	139,200	66,182
White R	139,200	143,263
White T	139,200	162,369
Wilfert B	139,200	95,825
Williams J	139,200	96,776
Wood RE	139,200	60,094
Yelich L	139,200	121,607
Former Members(3)		3,537
Total	42,104,587	26,832,801

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(1) Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

(2) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(3) Removal and other expenses.

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SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2003-2004

Name	Parliamentary Secretary to the	Amount $
Allard CM	Minister of Canadian Heritage January 13, 2003 to December 11, 2003	9,817
Assadourian S	Minister of Citizenship and Immigration January 13, 2003 to December 11, 2003	9,817
Bagnell Hon L	Minister of Indian Affairs and Northern Development (Northern Economic Development) December 12, 2003 to December 11, 2004	4,283
Bakopanos Hon E	Minister of Human Resources and Skills Development (Social Economy) December 12, 2003 to December 11, 2004	4,283
Barnes Hon S	Minister of Justice and Attorney General of Canada (Judicial Transparency and Aboriginal Justice) December 12, 2003 to December 11, 2004	4,283
Beaumier C	Minister of National Revenue January 13, 2003 to December 11, 2003	9,817
Bonwick Hon P	Minister of Human Resources and Skills Development (Student Loans) December 12, 2003 to December 11, 2004	4,283
Brison Hon S	Prime Minister (Canada-U.S.) December 12, 2003 to December 11, 2004	4,283
Byrne Hon G	Minister of Health (Drug Review Agency) December 12, 2003 to December 11, 2004	4,283
Calder MJ	Minister for International Trade January 13, 2003 to December 11, 2003	9,817
Carroll Hon A	Minister of Foreign Affairs September 12, 2001 to December 11, 2003	9,817
Castonguay J	Minister of Health September 12, 2001 to December 11, 2003	9,817
Chamberlain Hon B	President of the Queen's Privy Council for Canada (Public Service Reform and Métis and Non-Status Indians) December 12, 2003 to December 11, 2004	4,283
Charbonneau Hon Y	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Emergency Preparedness) December 12, 2003 to December 11, 2004	4,283
Cuzner R	Prime Minister January 13, 2003 to December 11, 2003	9,817
Duplain C	Minister of Agriculture and Agri-Food January 13, 2003 to December 11, 2003	9,817
Eyking Hon M	Minister of Agriculture and Agri-Food (Agri-Food) December 12, 2003 to December 11, 2004	4,283
Farrah Hon G	Minister of Fisheries and Oceans September 12, 2001 to December 11, 2003	9,817
	Minister of Agriculture and Agri-Food (Rural Development) December 12, 2003 to December 11, 2004	4,283
Fontana Hon JF	Prime Minister (Science and Small Business) December 12, 2003 to December 11, 2004	4,283
Fry Hon H	Minister of Citizenship and Immigration (Foreign Credentials) December 12, 2003 to December 11, 2004	4,283
Gallaway Hon R	Leader of the Government in the House of Commons (Democratic Reform) December 12, 2003 to December 11, 2004	4,283
Godfrey Hon JF	Prime Minister (Cities) December 12, 2003 to December 11, 2004	4,283
Grose IB	Minister of Veterans Affairs January 13, 2003 to December 11, 2003	9,817
Harvard Hon J	Minister of International Trade (Resource Promotion) December 12, 2003 to May 5, 2004	4,283
Harvey Hon A	Minister for International Cooperation January 13, 2003 to December 11, 2003	9,817
	Minister of Natural Resources (Development of Value-Added Industries) December 12, 2003 to December 11, 2004	4,283
Hubbard C	Minister of Indian Affairs and Northern Development January 13, 2003 to December 11, 2003	9,817
Jennings M	Solicitor General of Canada January 13, 2003 to December 11, 2003	9,817
Jordan Hon J	President of the Treasury Board (Regulatory Reform) December 12, 2003 to December 11, 2004	4,283
Karetak-Lindell N	Minister of Natural Resources January 13, 2003 to December 11, 2003	9,817
Karygiannis Hon J	Minister of Transport (Transport and Environment) December 12, 2003 to December 11, 2004	4,283
Lastewka Hon W	Minister of Public Works and Government Services (Procurement Review) December 12, 2003 to December 11, 2004	4,283
LeBlanc D	Minister of National Defence January 13, 2003 to December 11, 2003	9,817
Macklin P	Minister of Justice and Attorney General of Canada February 18, 2002 to December 11, 2003	9,817
Mahoney Hon SW	Minister of Transport for Crown Corporations August 7, 2002 to April 10, 2003	392
Malhi Hon G	Minister of Labour September 12, 2001 to December 11, 2003	9,817
	Minister of Industry (Entrepreneurs and New Canadians) December 12, 2003 to December 11, 2004	4,283
Marcil Hon S	Minister of Industry February 18, 2002 to December 11, 2003	9,817
	Minister of the Environment (Parks) December 12, 2003 to December 11, 2004	4,283
McKay Hon J	Minister of Finance (Public Private Partnerships) December 12, 2003 to December 11, 2004	4,283
McTeague Hon D	Minister of Foreign Affairs (Canadians Abroad) December 12, 2003 to December 11, 2004	4,283
Murphy Hon S	Minister of Fisheries and Oceans (Oceans Action Plan) December 12, 2003 to December 11, 2004	4,283
Peschisolido J	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs January 13, 2003 to December 11, 2003	9,817
Pickard Hon RW	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Border Transit) December 12, 2003 to December 11, 2004	4,283

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SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2003-2004—*Concluded*

Name	Parliamentary Secretary to the	Amount
		$
Price Hon D	Minister of National Defence (Role of the Reserves) December 12, 2003 to December 11, 2004	4,283
Proulx M	Minister of Transport January 13, 2003 to December 11, 2003	9,817
Regan Hon GP	Leader of the Government in the House of Commons September 12, 2001 to December 11, 2003	9,817
Sgro Hon J	Minister of Public Works and Government Services January 13, 2003 to December 11, 2003	9,817
St-Jacques D	Minister of Human Resources Development January 13, 2003 to December 11, 2003	9,817
Telegdi Hon A	Prime Minister (Aboriginal Affairs) January 30, 2004 to December 11, 2004	2,426
Tirabassi T	President of the Treasury Board January 13, 2003 to December 11, 2003	9,817
Tonks A	Minister of the Environment January 13, 2003 to December 11, 2003	9,817
Wilfert B	Minister of Finance February 18, 2002 to December 11, 2003	9,817
	Total	369,418

Note: Effective December 12, 2003, Parliamentary Secretaries are members of the Queen's Privy Council for Canada.

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SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Abbott J	Canadian Heritage — Vice-chairperson	
	From November 07, 2002 to November 12, 2003	3,207
Adams WP	Procedure and House Affairs — Chairperson	
	From October 10, 2002 to November 12, 2003	6,167
	From February 05, 2004	1,551
Alcock Hon R	Government Operations and Estimates — Chairperson	
	From November 07, 2002 to November 12, 2003	6,167
Allard CM	Non-Medical Use of Drugs — Vice-chairperson	
	From October 20, 2003 to November 06, 2003	254
Assadourian S	Citizenship and Immigration — Chairperson	
	From February 23, 2004	1,034
Barnes Hon S	Finance — Chairperson	
	From October 21, 2002 to November 12, 2003	6,167
Barrette G	Health — Vice-chairperson	
	From February 17, 2004	628
Bélanger Hon M	Official Languages — Chairperson	
	From November 21, 2002 to November 12, 2003	6,167
Bellemare E	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From November 05, 2002 to November 12, 2003	3,207
	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Vice-chairperson	
	From February 19, 2004	597
Bonin R	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson	
	From November 04, 2002 to November 12, 2003	6,167
	Transport — Chairperson	
	From February 18, 2004	1,178
Bonwick Hon P	Canadian Heritage — Vice-chairperson	
	From November 07, 2002 to September 25, 2003	2,528
Boudria Hon D	Official Languages — Chairperson	
	From February 12, 2004	1,351
Brown MAB	Health — Chairperson	
	From November 05, 2002 to November 12, 2003	6,167
	From February 17, 2004	1,207
Bulte S	Canadian Heritage — Chairperson	
	From February 24, 2004	1,006
Caccia Hon CL	Environment and Sustainable Development — Chairperson	
	From November 05, 2002 to November 12, 2003	6,167
	From February 16, 2004	1,235
Cadman C	Justice and Human Rights — Vice-chairperson	
	From November 06, 2002 to November 12, 2003	3,207
	Justice, Human Rights, Public Safety and Emergency Preparedness — Vice-chairperson	
	From February 17, 2004	627
Cannis J	Transport — Vice-chairperson	
	From February 03, 2003 to November 12, 2003	3,207
	From February 18, 2004	612
Castonguay J	Canadian Heritage — Vice-chairperson	
	From February 24, 2004	523
Comuzzi Hon J	Transport — Chairperson	
	From November 07, 2002 to November 12, 2003	6,167
Cullen R	Finance — Chairperson	
	From February 17, 2004	1,207
Cummins JM	Fisheries and Oceans — Vice-chairperson	
	From October 01, 2003 to November 12, 2003	607
	From February 19, 2004	597
Dalphond-Guiral M	Citizenship and Immigration — Vice-chairperson	
	From November 05, 2002 to November 12, 2003	3,207
	From February 23, 2004	538
Day S	Foreign Affairs and International Trade — Vice-chairperson	
	From October 21, 2002 to November 12, 2003	3,207
	From February 17, 2004	627
Discepola N	Finance — Vice-chairperson	
	From October 21, 2002 to November 12, 2003	3,207
	From February 17, 2004	627
Dromisky SP	Health — Vice-chairperson	
	From November 05, 2002 to November 12, 2003	3,207
Folco R	Citizenship and Immigration — Vice-chairperson	
	From February 23, 2004	538
Fontana Hon JF	Citizenship and Immigration — Chairperson	
	From November 05, 2002 to November 12, 2003	6,167
Forseth P	Government Operations and Estimates — Vice-chairperson	
	From November 07, 2002 to November 12, 2003	3,207
	From February 17, 2004	627
Godin Y	Official Languages — Vice-chairperson	
	From November 21, 2002 to November 12, 2003	3,207
	From February 12, 2004	702
Grewal G	Scrutiny of Regulations — Chairperson	
	From November 21, 2002 to November 12, 2003	6,167
	From February 19, 2004	1,149
Harb M	Public Accounts — Vice-chairperson	
	From November 07, 2002 to September 08, 2003	2,282
Harris RM	Finance — Vice-chairperson	
	From October 21, 2002 to September 25, 2003	2,528
Harvard Hon J	Canadian Heritage — Vice-chairperson	
	From October 02, 2003 to November 12, 2003	593
Herron J	Environment and Sustainable Development — Vice-chairperson	
	From November 05, 2002 to September 25, 2003	2,528
Hill J	National Defence and Veterans Affairs — Vice-chairperson	
	From October 02, 2003 to November 12, 2003	593
	From February 18, 2004	612
Hilstrom H	Agriculture and Agri-Food — Vice-chairperson	
	From November 04, 2002 to September 25, 2003	2,528
Jennings M	Industry, Science and Technology — Vice-chairperson	
	From February 16, 2004	643
	Public Accounts — Vice-chairperson	
	From February 10, 2004	732
Johnston FD	Procedure and House Affairs — Vice-chairperson	
	From October 10, 2002 to November 12, 2003	3,207
Karetak-Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson	
	From November 04, 2002 to September 25, 2003	2,528
	From February 18, 2004	612
Lanctôt R	Government Operations and Estimates — Vice-chairperson	
	From February 17, 2004	628

Parliament
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SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004—*Continued*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Lastewka Hon W	Industry, Science and Technology — Chairperson From November 06, 2002 to November 12, 2003	6,167
Lee D	Scrutiny of Regulations — Vice-chairperson From November 21, 2002 to November 12, 2003	3,207
	Justice, Human Rights, Public Safety and Emergency Preparedness — Chairperson From February 17, 2004	1,207
Lincoln C	Canadian Heritage — Chairperson From November 07, 2002 to November 12, 2003	6,167
Longfield J	Human Resources Development and the Status of Persons with Disabilities — Chairperson From November 05, 2002 to November 12, 2003	6,167
	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Chairperson From February 19, 2004	1,149
Macklin P	Scrutiny of Regulations — Vice-chairperson From February 19, 2004	598
Marleau Hon D	Foreign Affairs and International Trade — Vice-chairperson From October 21, 2002 to November 12, 2003	3,207
	From February 17, 2004	627
Matthews WB	Fisheries and Oceans — Vice-chairperson From February 20, 2003 to November 12, 2003	3,207
	From February 19, 2004	597
McKay Hon J	Justice and Human Rights — Vice-chairperson From November 06, 2002 to November 12, 2003	3,207
McTeague Hon D	Industry, Science and Technology — Vice-chairperson From November 06, 2002 to November 12, 2003	3,207
Ménard R	Health — Vice-chairperson From November 05, 2002 to November 12, 2003	3,207
Merrifield R	Health — Vice-chairperson From February 17, 2004	628
Mills B	Environment and Sustainable Development — Vice-chairperson From September 30, 2003 to November 12, 2003	621
	From February 16, 2004	643
Moore J	Transport — Vice-chairperson From November 07, 2002 to November 12, 2003	3,207
	From February 18, 2004	612
Murphy Hon S	Public Accounts — Vice-chairperson From September 29, 2003 to November 12, 2003	636
Neville A	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson From October 01, 2003 to November 12, 2003	607
O'Brien PW	National Defence and Veterans Affairs — Chairperson From February 18, 2004	1,178
Pallister B	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson From October 01, 2003 to November 12, 2003	607
	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Vice-chairperson From February 19, 2004	597
Parrish C	Procedure and House Affairs — Vice-chairperson From November 07, 2002 to November 12, 2003	3,207
Patry B	Foreign Affairs and International Trade — Chairperson From October 21, 2002 to November 12, 2003	6,167
	From February 17, 2004	1,207
Peric J	National Defence and Veterans Affairs — Vice-chairperson From February 18, 2004	613
Phinney EL	Public Accounts — Vice-chairperson From November 07, 2002 to November 12, 2003	3,207
	From February 10, 2004	732
Pickard Hon RW	Citizenship and Immigration — Vice-chairperson From November 05, 2002 to November 12, 2003	3,207
Pratt Hon D	National Defence and Veterans Affairs — Chairperson From November 07, 2002 to November 12, 2003	6,167
Price Hon D	National Defence and Veterans Affairs — Vice-chairperson From November 07, 2002 to November 12, 2003	3,207
Proulx M	Procedure and House Affairs — Vice-chairperson From February 05, 2004	807
Rajotte J	Industry, Science and Technology — Vice-chairperson From November 06, 2002 to November 12, 2003	3,207
	From February 16, 2004	642
Ritz G	Agriculture and Agri-Food — Vice-chairperson From September 25, 2003 to November 12, 2003	694
	From February 12, 2004	702
Schellenberger GR	Canadian Heritage — Vice-chairperson From February 24, 2004	523
Scott Hon A	Justice and Human Rights — Chairperson From November 06, 2002 to November 12, 2003	6,167
Simard R	Official Languages — Vice-chairperson From February 12, 2004	702
Solberg M	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson From November 05, 2002 to September 25, 2003	2,586
	Finance — Vice-chairperson From September 30, 2003 to November 12, 2003	621
	From February 17, 2004	627
St. Denis B	Industry, Science and Technology — Chairperson From February 16, 2004	1,236
St-Julien G	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From February 18, 2004	1,178
Steckle P	Agriculture and Agri-Food — Chairperson From February 04, 2003 to November 12, 2003	6,167
	From February 12, 2004	1,350
Stoffer P	Fisheries and Oceans — Vice-chairperson From November 05, 2002 to September 25, 2003	2,528
Strahl C	Procedure and House Affairs — Vice-chairperson From February 05, 2004	807
Szabo P	Environment and Sustainable Development — Vice-chairperson From September 30, 2003 to November 12, 2003	621
	From February 16, 2004	643

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SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
	Government Operations and Estimates — Vice-chairperson From September 29, 2003 to November 12, 2003	635
	Government Operations and Estimates — Chairperson From February 17, 2004	1,207
Thibeault Y	Official Languages — Vice-chairperson From November 21, 2002 to November 12, 2003	3,207
Torsney P	Non-Medical Use of Drugs — Chairperson From October 20, 2003 to November 06, 2003	489
	Justice, Human Rights, Public Safety and Emergency Preparedness — Vice-chairperson From February 17, 2004	628
Ur RM	Agriculture and Agri-Food — Vice-chairperson From February 04, 2003 to November 12, 2003	3,207
	From February 12, 2004	702
Valeri Hon T	Government Operations and Estimates — Vice-chairperson From November 07, 2002 to September 25, 2003	2,528
Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson From November 04, 2002 to November 12, 2003	3,207
	From February 18, 2004	612
Wappel TW	Fisheries and Oceans — Chairperson From November 05, 2002 to November 12, 2003	6,167
	From February 19, 2004	1,149
Wayne E	National Defence and Veterans Affairs — Vice-chairperson From November 07, 2002 to September 25, 2003	2,528
White R	Non-Medical Use of Drugs — Vice-chairperson From October 20, 2003 to November 06, 2003	254
Williams J	Public Accounts — Chairperson From November 07, 2002 to November 12, 2003	6,167
	From February 10, 2004	1,408
	Total	280,178

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	$	$	$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2003 to March 31, 2004)			
Augustine Hon J	55,179	2,122	57,301
Bélanger Hon M	20,291	645	20,936
Bennett Hon C	20,291	645	20,936
Bevilacqua Hon M	34,888	1,477	36,365
Blondin-Andrew Hon E	55,179	2,122	57,301
Boudria Hon D	46,517	1,477	47,994
Byrne Hon G	46,517	1,477	47,994
Comuzzi Hon J R	20,291	645	20,936
DeVillers Hon P	34,888	1,477	36,365
Drouin Hon C	34,888	1,477	36,365
Kilgour Hon D	34,888	1,477	36,365
Knutson Hon G	55,179	2,122	57,301
Mahoney Hon S W	33,495	1,419	34,914
Mitchell Hon A	34,887	1,477	36,364
Owen Hon S	34,887	1,477	36,364
Paradis Hon D	55,179	2,122	57,301
Saada Hon J	20,291	645	20,936
Scott Hon A	20,291	645	20,936
Total	658,026	24,948	682,974

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Electoral Event Preparation and Ongoing Activities	27,524,081[1]	53,592,658	6,999,547		88,116,286
37th general election (November 2000)	175,783				175,783
Ottawa-Centre By-election[2]	4,828				4,828
June 2003 By-elections[3]	942,477				942,477
May 2003 By-elections[4]	549,675				549,675
December 2002 By-elections[5]	9,523				9,523
Electoral Boundaries Readjustment Act				1,595,374	1,595,374
Total	29,206,367	53,592,658	6,999,547	1,595,374	91,393,946

[1] Includes expenditures necessary to implement and administer Bill C-24, An Act to amend the *Canada Elections Act* and the *Income Tax Act* (political financing).

[2] The write-off of the by-election is deemed to have been superseded and withdrawn by the dissolution of the Parliament on May 23, 2004.

[3] Lévis-et-Chutes-de-la-Chaudière (Quebec)/Temiscamingue (Quebec).

[4] Pert-Middlesex (Ontario).

[5] Berthier—Montcalm (Quebec), Lac Saint-Jean—Saguenay (Quebec)

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2000)

Under the Authority of the *Canada Elections Act*	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Ottawa Headquarters		180,207			180,207
Nova Scotia		21,721			21,721
Quebec		406			406
Ontario		(26,690)			(26,690)
Manitoba		32			32
Alberta		(67)			(67)
Northwest Territories		174			174
Total		175,783			175,783

Privy Council

Office of the Chief Electoral Officer

DETAILS OF STATUTORY EXPENDITURES—OTTAWA-CENTRE BY-ELECTION

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Ottawa Headquarters	2,034				2,034
Ottawa-Centre	2,794				2,794
Total	4,828				4,828

DETAILS OF STATUTORY EXPENDITURES—JUNE 2003 BY-ELECTIONS

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Ottawa Headquarters	214,191				214,191
Lévis-et-Chutes-de-la-Chaudière	393,398				393,398
Témiscamingue	334,888				334,888
Total	942,477				942,477

DETAILS OF STATUTORY EXPENDITURES—MAY 2003 BY-ELECTION

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Ottawa Headquarters	201,713				201,713
Perth-Middlesex	347,962				347,962
Total	549,675				549,675

Privy Council

Office of the Chief Electoral Officer

DETAILS OF STATUTORY EXPENDITURES—DECEMBER 2002 BY-ELECTIONS

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Canada Elections Act—					
Ottawa Headquarters	13,895				13,895
Berthier-Montcalm	(1,903)				(1,903)
Lac Saint-Jean Saguenay	(2,469)				(2,469)
Total	9,523				9,523

DETAILS OF STATUTORY EXPENDITURES—ELECTORAL BOUNDARIES READJUSTMENT ACT

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	$	$	$	$	$
Electoral Boundaries Readjustment Act—					
Ottawa Headquarters				1,024,211	1,024,211
Newfoundland and Labrador				23,837	23,837
Prince Edward Island				2,319	2,319
Nova Scotia				46,616	46,616
New Brunswick				59,364	59,364
Quebec				184,914	184,914
Ontario				107,749	107,749
Manitoba				41,997	41,997
Saskatchewan				16,283	16,283
Alberta				46,972	46,972
British Columbia				41,112	41,112
Total				1,595,374	1,595,374

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	137,495,521	22,321,367	159,816,888
Regional Headquarters Atlantic, Moncton, NB	18,273,504	844,963	19,118,467
Learning Centre Atlantic, Moncton, NB	994,299		994,299
Springhill Institution, Springhill, NS	28,877,537	7,808,435	36,685,972
Dorchester Penitentiary, Dorchester, NB	25,921,452	2,837,338	28,758,790
Westmorland Institution, Dorchester, NB	10,852,089	1,766,728	12,618,817
Atlantic Institution, Renous, NB	21,752,397	1,140,622	22,893,019
Nova Institution for Women, Truro, NS	8,939,980	222,716	9,162,696
Nova Scotia District, Halifax, NS	2,439,021	133,080	2,572,101
Carleton Community Correctional Centre, Halifax, NS	534,508		534,508
Carleton Community Correctional Centre Annex, Halifax, NS	710,780		710,780
Halifax Parole Office, Halifax, NS	609,593		609,593
Dartmouth Parole Office, Dartmouth, NS	570,041		570,041
Truro District Parole Office, Truro, NS	1,091,504		1,091,504
Kentville Area Parole Office, Kentville, NS	838,084		838,084
Sydney Area Parole Office, Sydney, NS	801,524		801,524
Newfoundland and Labrador District Parole Office, St. John's, NL	2,009,406	160,498	2,169,904
Corner Brook Area Parole Office, Corner Brook, NL	907,262		907,262
Grand Falls Area Parole Office, Grand Falls, NL	95,926		95,926
St. John's Area Parole Office, St. John's, NL	872,020		872,020
New Brunswick and PEI East District Parole Office, Moncton, NB	3,040,845	69,336	3,110,181
Charlottetown Area Parole Office, Charlottetown, PEI	263,327		263,327
Bathurst Area Parole Office, Bathurst, NB	493,786		493,786
New Brunswick West District Parole Office, Saint John, NB	1,458,606	247,704	1,706,310
Fredericton Area Parole Office, Fredericton, NB	387,386		387,386
Parrtown Community Correctional Centre, Saint John, NB	813,449		813,449
Shepody Healing Lodge, Shepody, NB	7,348,653		7,348,653
Regional Headquarters Quebec, Laval, Que	28,084,769	3,331,378	31,416,147
Quebec Staff College, Laval, Que	2,042,978	359,162	2,402,140
Montee St-Francois Institution, Laval, Que	11,168,827	490,065	11,658,892
Federal Training Centre, Laval, Que	17,062,680	406,569	17,469,249
Donnacona Institution, Donnacona, Que	29,201,293	747,358	29,948,651
Joliette Institution, Joliette, Que	10,112,093	296,467	10,408,560
Leclerc Institution, Laval, Que	30,324,551	2,194,058	32,518,609
Archambault Institution, Ste-Anne-des-Plaines, Que	18,981,692	919,917	19,901,609
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	14,153,574	759,911	14,913,485
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	27,818,843	1,806,105	29,624,948
Drummond Institution, Drummondville, Que	21,647,079	1,210,312	22,857,391
Cowansville Institution, Cowansville, Que	26,278,618	1,034,396	27,313,014
La Macaza Institution, La Macaza, Que	19,053,776	615,315	19,669,091
Port-Cartier Institution, Port-Cartier, Que	20,475,547	742,867	21,218,414
Montreal Metropolitan District Parole Office, Montreal, Que	3,479,621	12,099	3,491,720
Longueuil Area Parole Office, Longueuil, Que	1,215,061		1,215,061
Ville-Marie Parole Office, Montreal, Que	5,185,092	835	5,185,927
Lafontaine Area Parole Office, Montreal, Que	4,040,066		4,040,066
Martineau Community Correctional Centre, Montreal, Que	1,368,502	3,977	1,372,479
Ogilvy Community Correctional Centre, Montreal, Que	144,363	1,736	146,099
Sherbrooke Community Correctional Centre, Montreal, Que	919,902	8,571	928,473
Langelier Area Parole Office, Ville d'Anjou, Que	5,031,889	3,001	5,034,890
Granby Area Parole Office, Granby, Que	1,416,349	2,043	1,418,392
Hochelaga Community Correctional Centre, Montreal, Que	478,939	102,164	581,103
Estrie Area Parole Office, Sherbrooke, Que	1,401,034	3,550	1,404,584
East and West Quebec District Parole Office, St-Jerome, Que	1,349,254		1,349,254
Quebec Area Community Correctional Centre, Quebec, Que	3,411,393	15,000	3,426,393
Rimouski Area Parole Office, Rimouski, Que	779,271		779,271
Chicoutimi Area Parole Office, Chicoutimi, Que	687,057	2,432	689,489
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,784,610		1,784,610

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Laval Area Parole Office, Laval, Que	3,488,876		3,488,876
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	523,957		523,957
Gatineau Area Parole Office, Gatineau, Que	1,092,779		1,092,779
Laurentian Area Parole Office, St-Jerome, Que	2,574,935	34,656	2,609,591
Lanaudiere Area Parole Office, Lachenaie, Que	1,153,840		1,153,840
Quebec Region - Mental Health Centre, Quebec, Que	7,938,895		7,938,895
Ontario Regional Headquarters, Kingston, Ont	27,940,245	3,085,476	31,025,721
Correctional Learning Centre, Kingston, Ont	2,381,919	19,007	2,400,926
Regional Treatment Centre, Kingston, Ont	13,251,107	68,144	13,319,251
Kingston Penitentiary, Kingston, Ont	29,621,780	1,156,008	30,777,788
Millhaven Institution, Bath, Ont	32,263,052	1,767,003	34,030,055
Fenbrook Institution, Gravenhurst, Ont	22,660,157	366,203	23,026,360
Bath Institution, Bath, Ont	20,157,202	1,797,266	21,954,468
Prison for Women, Kingston, Ont	493,744		493,744
Isabel McNeil House, Kingston, Ont	1,033,003		1,033,003
Collins Bay Institution, Kingston, Ont	20,205,522	2,616,662	22,822,184
Frontenac Institution, Kingston, Ont	9,377,508	248,006	9,625,514
Beaver Creek Institution, Gravenhurst, Ont	9,302,044	245,688	9,547,732
Joyceville Institution, Kingston, Ont	25,786,137	3,199,451	28,985,588
Pittsburgh Institution, Kingston, Ont	10,219,984	202,591	10,422,575
Warkworth Institution, Campbellford, Ont	31,220,990	2,698,225	33,919,215
Grand Valley Institution for Women, Kitchener, Ont	10,966,708	2,124,165	13,090,873
Eastern and Northern Ontario District Parole Office, Kingston, Ont	1,946,975		1,946,975
Barrie Area Parole Office, Barrie, Ont	610,458		610,458
Kingston Area Parole Office, Kingston, Ont	1,203,966		1,203,966
Peterborough Area Parole Office, Peterborough, Ont	1,558,024		1,558,024
Portsmouth Community Correctional Centre, Kingston, Ont	1,021,885		1,021,885
Muskoka Area Parole Office, Gravenhurst, Ont	220,326		220,326
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	186,488		186,488
Sudbury Area Parole Office, Sudbury, Ont	1,449,874		1,449,874
Timmins Area Parole Office, Timmins, Ont	129,122		129,122
Ottawa District Office, Ottawa, Ont	4,337,400		4,337,400
Central Ontario District Parole Office, Toronto, Ont	2,354,706		2,354,706
Keele Community Correctional Centre, Toronto, Ont	1,213,277		1,213,277
Downtown Toronto Area Parole Office, Toronto, Ont	3,156,238		3,156,238
Toronto East Area Parole Office, Toronto, Ont	1,751,630		1,751,630
Toronto West Area Parole Office, Toronto, Ont	567,246		567,246
Peel Area Parole Office, Toronto, Ont	2,150,158		2,150,158
Toronto Team Supervision Office, Toronto, Ont	432,195		432,195
Women's Supervision Unit, Toronto, Ont	1,234,984		1,234,984
Hamilton-Niagara District Parole Office, Hamilton, Ont	535,238		535,238
Hamilton-Niagara Area Parole Office, Hamilton, Ont	3,532,854		3,532,854
Hamilton Community Correctional Centre, Hamilton, Ont	1,201,759		1,201,759
St. Catharines Area Parole Office, St. Catharines, Ont	837,521		837,521
Western Ontario District Parole Office, Guelph, Ont	434,730		434,730
Windsor Area Parole Office, Windsor, Ont	1,150,485		1,150,485
London Area Parole Office, London, Ont	2,078,190		2,078,190
Guelph Area Parole Office, Guelph, Ont	2,197,098		2,197,098
Brantford Area Parole Office, Brantford, Ont	416,967		416,967
Nunavut Community Office, Iqaluit, Nunavut	727,561		727,561
Regional Headquarters Prairies, Saskatoon, Sask	19,366,773	1,549,717	20,916,490
Prairies Staff College, Saskatoon, Sask	1,582,162		1,582,162
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,254,647	231,606	26,486,253
Stony Mountain Institution, Winnipeg, Man	32,266,729	1,245,926	33,512,655
Rockwood Institution, Stony Mountain, Man	7,001,608	162,261	7,163,869
Saskatchewan Penitentiary, Prince Albert, Sask	40,835,509	1,018,946	41,854,455
Riverbend Institution, Prince Albert, Sask	5,883,624	93,528	5,977,152

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask	589,759		589,759
Okimaw Ochi Healing Lodge, Maple Creek, Sask	4,267,341	1,403,472	5,670,813
Willow Cree Healing Lodge, Duck Lake, Sask	2,701,043	242,662	2,943,705
Drumheller Institution, Drumheller, Alta	30,645,286	1,466,915	32,112,201
Grande Cache Institution, Grande Cache, Alta	14,265,345	567,259	14,832,604
Pê Sâkâstêw Institution, Hobbema, Alta	4,174,630	158,092	4,332,722
Bowden Institution, Innisfail, Alta	31,105,162	1,208,622	32,313,784
Edmonton Institution for Women, Edmonton, Alta	11,509,291	393,612	11,902,903
Edmonton Institution, Edmonton, Alta	27,301,292	2,129,973	29,431,265
Grierson Institution, Edmonton, Alta	2,601,292	631,948	3,233,240
Manitoba-North-Western Ontario District Parole Office, Winnipeg, Man	1,456,500		1,456,500
Winnipeg Area Parole Office, Winnipeg, Man	5,279,278		5,279,278
Osborne Community Correctional Centre, Winnipeg, Man	803,423	27,128	830,551
Brandon Area Parole Office, Brandon, Man	503,488		503,488
Thunder Bay Area Parole Office, Thunder Bay, Ont	459,824	27,235	487,059
Thompson Area Parole Sub-Office, Thompson, Man	173,128	26,359	199,487
The Pas Parole Office, The Pas, Man	109,485		109,485
Saskatchewan District Parole Office, Saskatoon, Sask	6,798,768	135,723	6,934,491
Northern Alberta District Parole Office, Edmonton, Alta	6,706,977		6,706,977
Edmonton Area Parole Office, Edmonton, Alta	4,531,694	27,255	4,558,949
Red Deer Area Parole Office, Red Deer, Alta	825,385		825,385
Northwest Territories Area Parole Office, Yellowknife, NWT	1,269,270		1,269,270
Grande Prairie Sub-office, Grande Prairie, Alta	77,643		77,643
Calgary Area Parole Office, Calgary, Alta	6,001,575	30,432	6,032,007
Lethbridge Area Parole Office, Lethbridge, Alta	364,820		364,820
Drumheller Area Parole Office, Drumheller, Alta	132,315		132,315
Medecin Hat Parole Sub-Office, Medecin Hat, Alta	95,932		95,932
Regional Headquarters Pacific, Abbotsford, BC	14,716,358	2,704,154	17,420,512
Pacific Staff College, Mission, BC	1,670,391		1,670,391
Pacific Shared Services, Clearbrook, BC	32,409,231		32,409,231
William Head Institution, Victoria, BC	9,997,944	424,766	10,422,710
Matsqui Institution, Abbotsford, BC	19,287,552	954,968	20,242,520
Pacific Institution Regional Health Centre, Abbotsford, BC	26,741,070	11,500,006	38,241,076
Mountain Institution, Agassiz, BC	19,713,951	273,999	19,987,950
Kent Institution, Agassiz, BC	22,951,104	937,020	23,888,124
Elbow Lake Institution, Harrison Mills, BC	4,397,213	228,483	4,625,696
Ferndale Institution, Mission, BC	6,674,723	84,947	6,759,670
Mission Institution, Mission, BC	15,340,469	654,680	15,995,149
Pacific Region Community Parole Offices (general), Matsqui, BC	1,377,313		1,377,313
Vancouver Area Office, Victoria BC	7,968,616		7,968,616
Vancouver Island Area Parole Office, Victoria, BC	3,690,323		3,690,323
Fraser Valley District, Abbotsford, BC	1,609,873		1,609,873
Interior Area Parole Office, Kamloops, BC	3,345,316		3,345,316
Community Corrections Administration Office, Abbotsford, BC	774,616		774,616
Sumas Centre Community Correctional Centre, Matsqui, BC	43,841		43,841
Vancouver Community Corrections, Vancouver, BC	1,312,153		1,312,153
Prince George Parole Office, Prince George, BC	2,020,336		2,020,336
Chilliwack Parole Office, Chilliwack,BC	896,440	443,150	1,339,590
Community Correctionnal Relapse Unit, Abbotsford, BC	469,116		469,116
Fraser Valley Institution, Abbotsford, BC	6,614,515	7,294,195	13,908,710
Total	1,411,746,424	110,529,665	1,522,276,089

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,141,815	5,675,000
Canadian Dairy Commission—				
Program expenditures	25			145,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	30		384,935	1,901,000
Canadian Grain Commission—				
Program expenditures	40		264,913	898,000
Atlantic Canada Opportunities Agency—				
Department—				
Operating expenditures	20		890,205	498,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			37,000
Canada Customs and Revenue Agency—				
Department—				
Operating expenditures	1	46,803,805	632,200	39,835,000
Canadian Heritage—				
Department—				
Operating expenditures	1		1,661,816	1,752,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			46,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			1,364,000
Canadian Museum of Civilization—				
Operating and capital expenditures	35	186,802		881,000
Canadian Museum of Nature—				
Operating and capital expenditures	40			804,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	45		167,000	315,000
National Archives of Canada—				
Program expenditures, grants and contributions	50		702,226	365,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	55			23,000
National Battlefields Commission—				
Program expenditures	60		37,000	2,000
National Capital Commission—				
Operating expenditures	65	880,000		323,000
National Film Board—				
Operating expenditures, grants and contributions	75		198,003	82,000
National Gallery of Canada—				
Operating and capital expenditures	80	350,050		200,000
National Library—				
Program expenditures and grants	90			529,000
National Museum of Science and Technology—				
Operating and capital expenditures	95	502,599		434,000
Public Service Commission—				
Program expenditures	110		152,159	2,011,000
Public Service Staff Relations Board—				
Program expenditures	35		27,081	127,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Status of Women—Office of the Co-ordinator—				
Operating expenditures	115		292,473	83,000
Telefilm Canada—				
Payments to Telefilm Canada	125			71,000
Citizenship and Immigration—				
Department—				
Operating expenditures	1		788,533	5,791,000
Immigration and Refugee Board of Canada—				
Program expenditures	10		108,846	1,478,000
Environment—				
Department—				
Operating expenditures	1		471,565	16,079,000
Canadian Environmental Assessment Agency—				
Program expenditures and contributions	15		106,389	85,000
Office of Infrastructure of Canada—				
Operating expenditures	100		213,244	2,000
Parks Canada Agency—				
Program expenditures	100	3,556,927	298,651	1,700,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		120,000	1,672,000
Auditor General—				
Program expenditures and contributions	20			1,388,000
Canadian International Trade Tribunal—				
Program expenditures	25			163,000
Financial Transactions and Reports Analysis Centre of Canada—				
Program expenditures	30		165,882	8,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35		213,500	
Fisheries and Oceans—				
Operating expenditures	1		682,247	13,279,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		3,267,644	11,434,000
Canadian Commercial Corporation—				
Program expenditures	15			67,000
Canadian International Development Agency—				
Operating expenditures	20		756,130	1,872,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			182,000
International Joint Commission—				
Program expenditures	45			75,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,000	24,000
Governor General—				
Program expenditures and grants	1	65,000		98,000
Health—				
Department—				
Operating expenditures	1		389,240	12,034,000
Canadian Institutes of Health Research—				
Operating expenditures	10		664,728	520,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Hazardous Materials Information Review Commission—				
Program expenditures	20		63,642	57,000
Patented Medicine Prices Review Board—				
Program expenditures	25			50,000
Human Resources Development—				
Department—				
Operating expenditures	1		6,138,925	5,841,000
Canada Industrial Relations Board—				
Program expenditures	10		37,500	154,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15		25,000	32,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		45,000	8,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		987,198	1,390,000
Indian and Inuit Affairs Program—				
Operating expenditures	5		348,000	1,565,000
Northern Affairs Program—				
Operating expenditures	30	3,922,000	29,000	451,000
Canadian Polar Commission—				
Program expenditures and contributions	45			3,000
Industry—				
Department—				
Operating expenditures	1		3,902,451	6,415,000
Canadian Intellectual Property Office Revolving Fund	(S)	636,643		
Canadian Space Agency—				
Operating expenditures	30		194,483	2,299,000
Canadian Tourism Commission—				
Program expenditures	45			22,000
Competition Tribunal—				
Program expenditures	50		110,000	20,000
Copyright Board—				
Program expenditures	55		25,000	39,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		476,409	249,000
National Research Council of Canada—				
Operating expenditures	75		723,332	29,453,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90		402,921	329,000
Social Sciences and Humanities Research Council—				
Operating expenditures	110		333,783	431,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	120			20,000
Statistics Canada—				
Program expenditures and contributions	125		169,000	8,799,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Justice—				
Department—				
Operating expenditures	1		437,172	2,965,000
Canadian Human Rights Commission—				
Program expenditures	10		194,909	144,000
Canadian Human Rights Tribunal—				
Program expenditures	15		30,000	39,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		60,000	93,000
Courts Administrative Service—				
Program expenditures	27		190,000	318,000
Law Commission of Canada—				
Program expenditures	35		11,100	23,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	10,276	86,000	48,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures and contributions	45	162,388	60,000	66,000
Supreme Court of Canada—				
Program expenditures	50		65,000	116,000
National Defence—				
Department—				
Operating expenditures	1		396,642	21,336,000
Canadian Forces Grievance Board—				
Program expenditures	15		60,000	41,000
Military Police Complaints Commission—				
Program expenditures	20			130,000
Natural Resources—				
Department—				
Operating expenditures	1		783,000	9,486,000
Canadian Nuclear Safety Commission—				
Program expenditures, grants and contributions	20		120,000	940,000
Cape Breton Development Corporation—				
Operating and capital expenditures	25			5,000
National Energy Board—				
Program expenditures	30		204,450	576,000
Parliament—				
Library of Parliament—				
Program expenditures	10		70,000	
Privy Council—				
Department—				
Program expenditures	1		212,194	864,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		856,759	254,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10		35,000	29,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		163,282	2,139,000
Chief Electoral Officer—				
Program expenditures	20	159,064		365,000
Commissioner of Official Languages—				
Program expenditures	25		103,000	105,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
National Round Table on the Environment and the Economy—				
Program expenditures	30		143,000	19,000
Office of Indian Residential Schools Resolution of Canada—				
Program expenditures and contributions	25			21,000
Security Intelligence Review Committee—				
Program expenditures	40			95,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		884,918	22,036,000
Consulting and Audit Canada Revolving Fund	(S)	226,349		
Translation Bureau Revolving Fund	(S)	29,475,451		
Communication Canada—				
Operating expenditures	15		2,722,414	300,000
Solicitor General—				
Department—				
Operating expenditures	1		610,000	344,000
Canadian Firearms Centre—				
Operating expenditures	7			110,000
Canadian Security Intelligence Service—				
Program expenditures	10		222,004	4,789,000
Correctional Service—				
Operating expenditures, grants and contributions	15	10,000,000	757,583	6,251,000
National Parole Board—				
Program expenditures and contributions	25	448,000	110,000	498,000
Office of the Correctional Investigator—				
Program expenditures	30			10,000
Royal Canadian Mounted Police—				
Operating expenditures	35	18,120,749	354,822	9,064,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	50			13,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	55	66,075	80,000	16,000
Transport—				
Department—				
Operating expenditures	1		354,742	27,659,000
Canadian Transportation Agency—				
Program expenditures	55		161,000	318,000
Transportation Appeal Tribunal of Canada—				
Program expenditures	60		25,000	11,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		381,334	1,909,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1	4,096,000	1,016,170	2,766,000
Veterans Review and Appeal Board Program—				
Program expenditures	10		52,500	144,000
Western Economic Diversification—				
Operating expenditures	130		1,081,332	351,000
Total		119,668,178	41,950,396	300,785,000

SECTION 13

2003-2004

PUBLIC ACCOUNTS OF CANADA

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